## INDIANA

## Comprehensive Annual Financial Report

 For Fiscal Year Ended June 30, 2012Mitchell E. Daniels, Jr., Governor


Prepared by the Office of Indiana Auditor of State

Tim Berry
Room 240 State House
200 West Washington St. Indianapolis, IN 46204

## STATE OF INDIANA

## Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2012

Mitchell E. Daniels, Jr., Governor



Prepared by:
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We extend special thanks to Stacey Halvorsen, CPA, and all employees of State agencies throughout Indiana. Your cooperation and assistance in the preparation of this Comprehensive Annual Financial Report has been invaluable.

Please visit our web site at www.in.gov/auditor/

Elected Indiana's $54^{\text {th }}$ State Auditor in November of 2006, taking office January 1, 2007, Tim Berry serves as the Chief Financial Officer for the State of Indiana. Auditor Berry is a committed fiscal conservative who keeps taxpayers first in recognizing that they deserve a government that is equipped to do more with less. As Allen County treasurer, Berry cut budget expenditures to the lowest cost per capita of any Treasurer in Indiana. During his tenure as State Treasurer, Tim returned $12 \%$ of his budget appropriation back to the state general fund. Since taking office as State Auditor, he has cut office expenditures $17 \%$ to levels consistent with year 2000 spending.

Under the leadership of Tim Berry, in late fall of 2009 Indiana successfully implemented a fully integrated financial system - the first of its kind for all of Indiana government, providing more efficient and transparent government. Additionally, Indiana's annual financial reports have received the Certificate of Achievement for Excellence in Financial Reporting - the highest standard available - from the Government Finance Officers Association each year of Berry's tenure as State Auditor. Berry's initiatives in financial education and literacy have earned him recognition from the National Association of Government Defined Contribution plans. During his inauguration speech Berry said, "As Auditor we won't often make headlines, but we will continue to listen - continue to lead - continue to make a difference for all Hoosiers". This system transformed the ability of the public to see how their money is being spent through the Indiana Transparency Portal, which can be found at www.in.gov/itp. People can view items as diverse as employee salaries and local government financial records.

Prior to his election as State Auditor, Tim served two terms as Indiana's Treasurer. In that role, Berry earned a record $\$ 1.7$ billion for Hoosier taxpayers through the prudent investment of state dollars. Berry led the effort to obtain favorable legislation providing tax incentives for families saving for college through the CollegeChoice 529 plan. Through this $20 \%$ tax credit on contributions, more families will be financially prepared to meet the cost of higher education. Through his leadership as chair of the Wireless 911 Advisory Board, Indiana was recognized as a national leader for wireless 911 network technology.

Tim Berry's leadership has been recognized by many in Indiana and across the country. Berry was awarded the 2005 Jesse Unruh award, given to the nation's most outstanding state treasurer. Additionally, he was presented the 2003 Presidential Award of Excellence by the Association of Public Safety Officials, and the recipient of the American Heart Association's "Heartsaver Award". Berry served as President of the National Association of State Treasurers and Chair of the National College Savings Plans Network. His efforts led to recognition by the State of Israel Bonds in 2003 and the Indianapolis Business Journal recognized Tim with their "40 under 40" designation in 2000.


## Tim Berry <br> Indiana Auditor of State

Tim and his wife Kim are both Fort Wayne natives and the parents of two sons, Ian, a student at Cathedral High School, and Colin, a $6^{\text {th }}$ grader in the Lawrence Township school district. Kim serves as the executive director of the state chapter of the Juvenile Diabetes Research Foundation. Tim holds a degree in Business Administration from Bowling Green State University, and a MBA from Indiana University. A "hockey dad and lacrosse coach", Tim is active in many organizations within the community.

## AUDITORS OF STATE Of THE STATE OF INDIANA

| Term | Name | Politics |
| :---: | :---: | :---: |
| 1816-1828 | William H. Lilley | Party Unknown |
| 1828-1829 | Benjamin I. Blythe | Party Unknown |
| 1829-1844 | Morris Morris | Party Unknown |
| 1844-1847 | Horatio J. Harris | Party Unknown |
| 1847-1850 | Douglas Maguire | Whig |
| 1850-1853 | Erastus W. H. Ellis | Democrat |
| 1853-1855 | John P. Dunn | Democrat |
| 1855-1857 | Hiram E. Talbot | Fusion-"peoples" |
| 1857-1861 | John W. Dodd | Democrat |
| 1861-1863 | Albert Lange | Republican |
| 1863-1865 | Joseph Ristine | Democratic Union |
| 1865-1869 | Thomas P. McCarthy | Republican |
| 1869-1871 | John D. Evans | Republican |
| 1871-1873 | John C. Shoemaker | Democrat |
| 1873-1875 | James A. Wilder | Republican |
| 1875-1879 | Ebenezer Henderson | Democrat |
| 1879-1881 | Mahlon D. Manson | Democrat |
| 1881-1883 | Edward H. Wolfe | Republican |
| 1885-1887 | James H. Rice | Democrat |
| 1887-1891 | Bruce Carr | Republican |
| 1891-1895 | John O. Henderson | Democrat |
| 1895-1899 | Americus C. Daily | Republican |
| 1899-1903 | William H. Hart | Republican |
| 1903-1905 | David E. Sherrick | Republican |
| 1905-1906 | Warren Bigler | Republican |
| 1906-1910 | John C. Billheimer | Republican |
| 1910-1914 | William H. O'Brien | Democrat |
| 1914-1916 | Dale J. Crittenberger | Democrat |
| 1916-1920 | Otto Clauss | Republican |
| 1920-1922 | William G. Oliver | Republican |
| 1922-1924 | Robert Bracken | Democrat |
| 1924-1928 | Lewis S. Bowman | Republican |
| 1928-1930 | Arch N. Bobbit | Republican |
| 1930-1934 | Floyd E. Williamson | Democrat |
| 1934-1938 | Laurence F. Sullivan | Democrat |
| 1938-1940 | Frank G. Thompson | Democrat |
| 1940-1944 | Richard T. James | Republican |
| 1944-1948 | Alvin V. Burch | Republican |
| 1948-1950 | James M. Propst | Democrat |
| 1950-1954 | Frank T. Millis | Republican |
| 1954-1956 | Curtis E. Rardin | Republican |
| 1956-1958 | Roy T. Combs | Republican |
| 1958-1960 | Albert A. Steinwedel | Democrat |
| 1960-1964 | Dorothy Gardner | Republican |
| 1964-1966 | Mark L. France | Democrat |
| 1966-1968 | John P. Gallagher | Republican |
| 1968-1970 | Trudy Slaby Etherton | Republican |
| 1970-1978 | Mary Aikins Currie | Democrat |
| 1978-1982 | Charles D. Loos | Republican |
| 1982-1986 | Otis E. Cox | Democrat |
| 1986-1994 | Ann G. DeVore | Republican |
| 1994-1998 | Morris Wooden | Republican |
| 1999-2006 | Connie K. Nass | Republican |
| 2007- | Tim Berry. | Republican |

## STATE OF INDIANA

## Comprehensive Annual Financial Report For the Year Ended <br> June 30, 2012

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## INTRODUCTORY SECTION

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



An Indiana National Guard UH-60 Black Hawk helicopter lands at Indiana Joint Force Headquarters, Indianapolis for the seventh annual Blue Star Salute held there, Saturday, June 16, 2012.


## Tim Berry

December 21, 2012
Governor,
Members of the General Assembly, Citizens of the State of Indiana:

We are proud to present the Comprehensive Annual Financial Report (CAFR) for the State of Indiana's fiscal year ended June 30, 2012.

This Comprehensive Annual Financial Report has been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as prescribed in pronouncements by the Governmental Accounting Standards Board. While management remains primarily and ultimately responsible for the contents and presentation of this report, responsibility for both the accuracy of the data presented and completeness and fairness of the presentation rests with the State agencies that provide the data and are obligated to verify postings. We believe the information set forth in this report is accurate in all aspects and is presented in a manner designed to set forth the financial position and results of operations of the State as measured by the financial activity of its various funds.

State statute requires an annual audit by the Indiana State Board of Accounts. The Board is considered by federal and State government to be independent auditors. The Independent Auditor's Report on the financial statements is included in the financial section of this report and in the Statewide Single Audit Report of the State of Indiana.

The State is responsible for ensuring that an adequate internal control structure is in place to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized user disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires management to make estimates and judgments.

This internal control structure is subject to periodic evaluation by management and internal audit staff of the various State agencies. As part of the Single Audit, tests are made to determine the adequacy of the internal control structure related to federal financial assistance programs, as well as to determine that the State of Indiana has complied with applicable laws and regulations.

The State has adopted GASB Statement No. 34 as required by Generally Accepted Accounting Principles. GASB 34 provides for two types of statements, government-wide and fund statements. The governmentwide statements are very similar to the private sector's statements, using the full accrual basis of accounting and the economic resources measurement focus. The governmental funds financial statements use the modified accrual basis of accounting and the current financial resources measurement focus. In the government-wide statements, infrastructure (roads, bridges, dams) has been capitalized. Capital assets, except for infrastructure using the modified approach, are depreciated like the private sector.

GASB Statement No. 34 provides for the presentation of Management's Discussion and Analysis (MD\&A) in the Financial Section. The MD\&A introduces the basic financial statements and provides an analytical overview of the government's financial activities. It is presented before the basic financial statements. We encourage you to read it to get an in-depth analysis of the State of Indiana's finances.

## Profile of the Government

Located in America's heartland in the Midwest, Indiana is a leading manufacturing state and a major agricultural producer. The latest U.S. Census Bureau estimate places Indiana's population at 6,516,922 which makes Indiana the nation's $15^{\text {th }}$ largest State. The State is $78.4 \%$ urban and $21.6 \%$ rural. The five largest cities are Indianapolis, the capital, Fort Wayne, Evansville, South Bend and Carmel.

Indiana became the $19^{\text {th }}$ State of the Union on December 11, 1816. The State Constitution establishes the government in three separate departments: legislative, executive including administrative, and judicial. The legislative power of the State is vested in the Indiana General Assembly, which consists of a 100 member House of Representatives and a 50 member Senate. The Indiana General Assembly has the power to enact laws which are not prohibited by the State Constitution and not in conflict with Federal laws and powers. The executive power of the State is vested with the Governor. The State Constitution and legislation establish the following Statewide elected administrative officials: Lieutenant Governor, Auditor of State, Secretary of State, Treasurer of State, Attorney General, and the Superintendent of Public Instruction. The judicial power of the State is vested in one Supreme Court consisting of five justices, one Court of Appeals consisting of 15 judges, 313 Trial Courts (including Circuit Courts), and one Tax Court.

The State government provides a wide range of services to the citizens of Indiana, including education, transportation, public health, public safety, welfare, conservation, and economic development.

This report includes the financial activities and balances of the State of Indiana and its component units. The component units are legally separate entities for which the State of Indiana has financial responsibility and include State funded colleges and universities, and other legally separate entities that provide services and benefits to local governments and the citizens of the State of Indiana. More information on the financial reporting entity can be found in Note $I(A)$ in the notes to the financial statements.

The Indiana General Assembly meets every other year to adopt a biennial budget, which is submitted by the Governor. The General Assembly enacts the budget through passage of specific appropriations, the sum of which may not exceed estimated funding sources. Budgetary control is exercised in that agencies of the State may only expend appropriations as allotted by the Budget Agency or other statutory authority. The State Board of Finance, which consists of the Governor, Auditor of State, and Treasurer of State, is empowered to transfer appropriations from one agency of the State to another, with the exception of trust funds. The State Budget Agency may transfer, assign and reassign appropriations made for one specific purpose to another use or purpose within the same agency.

## Factors Affecting Economic and Financial Conditions

The information presented in the financial statements is better understood within the context of the specific environment within which the State of Indiana operates. The following describes that environment.

## Local Economy

With a 2010 Gross Domestic Product of $\$ 278.1$ billion, Indiana's economy ranked $17^{\text {th }}$ largest in the U.S. in terms of the value of goods and services. In 2010, Indiana ranked $1^{\text {st }}$ among the fifty states in terms of gross domestic product from primary metals production. Indiana also ranked $2^{\text {nd }}$ in gross domestic product from motor vehicle manufacturing, $4^{\text {th }}$ in chemical manufacturing, $8^{\text {th }}$ in the value of fabricated metal products, and $9^{\text {th }}$ in the production of manufacturing machinery. According to published U.S. Bureau of Economic Analysis data, Indiana ranked $6^{\text {th }}$ in 2010 in terms of gross domestic product from manufactured goods.

In 2010, the manufacturing sector accounted for $16.4 \%$ of the jobs in Indiana compared to $20.3 \%$ in 2002 (2002 figure as revised by BLS in January, 2012). The share of employment accounted for by the health care and social services sector increased from 10.2\% in 2002 ( 2002 figure as revised by BLS in January, 2012) to $12.6 \%$ in 2011. Between 2007 and 2011, per capita personal income increased at an average annual rate of $1.6 \%$. In 2011, the State's unemployment rate averaged $9.0 \%$.

## Cash Management and Investments

Cash temporarily idle during the year was invested in deposit accounts, obligations of the U.S. Treasury and U.S. Agencies, money market mutual funds, and repurchase agreements. The pension trust funds' portfolios include other investments as outlined in Note I(E)(1) in the notes to the financial statements. The average yield on the General Fund's investments, except for the pension trust funds, was $0.15 \%$. The State's investment policy is to minimize credit and market risks while maintaining sufficient liquidity and earning a competitive yield on its portfolio. Deposits are insured by federal and State depository insurance.

## Debt Administration

The commissions and authorities, some of which are included as component units in the financial reporting entity of the State of Indiana, issue bonds for some of the State's capital needs. All of the bond issues are revenue bonds associated with specific State component units. The total of long-term revenue bonds and notes outstanding, net of amortized discounts, is $\$ 12.2$ billion at June 30, 2012.

## Financial Policies

In 2005, Governor Daniels created the Office of Management and Budget (OMB) as an umbrella organization to better coordinate the State's financial policies. The OMB consists of the Department of Government Efficiency and Financial Planning, the Department of Local Government Finance, the Department of Revenue, the State Board of Accounts, the State Budget Agency, the Indiana Public Retirement System, and the Indiana Finance Authority.

In June 2012, Indiana closed the books with $\$ 2.155$ billion in reserves, and a balanced budget in both FY 2012 and FY 2013. Reducing general fund spending has enabled Indiana to not only maintain a prudent level of reserves, but also repay debts to local government, schools, and universities, which at their peak in FY 2005, totaled over $\$ 750$ million. One-time revenues, such as those generated by the Tax Amnesty program several years ago, have been used to repay one-time debt rather than being built into revenue forecasts to support on-going expenditures.

Indiana is one of nine states that has the highest credit rating assigned by all three independent credit rating agencies: Fitch, Moody's, and Standard \& Poor's Ratings Service (S\&P).

At the time of the upgrade by S\&P, their report noted that the administration has made significant financial management changes and strengthened budgeting practices. S\&P cited four areas in issuing the AAA credit rating: a stable and diversifying economic base despite continued manufacturing concentration, a conservative biennial budget that will add to the fund balance by the end of the biennium, property tax reform that has clarified the state's financial responsibilities, and low overall debt levels.

## Long-Term Financial Planning

The Indiana Finance Authority is charged with developing, implementing, maintaining and monitoring a debt management plan for all non-conduit debt or debt-related obligations issued by State Issuers. This plan is intended to provide guidance in the structuring, sale, monitoring, and post-issuance compliance for all State-related debt.

The State of Indiana launched a new statewide accounting system in September 2009. The transition to the new system included a significant enhancement of internal controls, the implementation of a uniform chart of accounts, and the conversion of all financial data from the prior system into the new system. In addition to a successful go-live in September 2009, the state completed an upgrade in the spring of 2012 and again had a timely closing of the books in July 2012.

The OMB continues to make modifications and improvements to the capital budgeting process to provide a more comprehensive analysis of the State's capital assets and corresponding budgetary needs to maintain existing infrastructure. Comprehensive, 10 -year master plans are being developed and/or updated for all

State facilities that consist of detailed information on each facility, including use, square footage, systems information, replacement reserve schedules, preventive maintenance, renovations, new construction, and how all of this aligns with available resources.

In 2008, the Pew Center on the States and Governing magazine released a report from the Government Performance Project assessing the quality of management in the 50 states. In this report, Indiana was highlighted as having "moved into fiscal balance by going beyond one-time budget fixes" and for having a four-year horizon to make fiscal decisions.

## Major Initiatives

K-12 Education - In 2008, Governor Daniels and the Indiana General Assembly passed sweeping property tax reform in HEA 1001. Part of this reform included the assumption by the State's general fund of the share of tuition support previously paid by local property tax dollars. Beginning January 2009, the State assumed $100 \%$ of $\mathrm{K}-12$ tuition support, allowing school corporations to receive payments monthly and without delay.

HEA 1189 (2012) established a new charter school startup grant to new charter schools beginning in FY 2013. The program allows new charter schools to begin receiving tuition support funding for July through December of their opening year, rather than waiting for the next school funding formula in January or taking out a common school fund loan for the first six months to cover operational expenses.

HEA 1001 (2011), as modified by HEA 1189 (2012), provided a $0.24 \%$ increase in tuition support funding from FY 2011 to FY 2012 and a $0.74 \%$ increase from FY 2012 to FY 2013. Governor Daniels and the 2012 Indiana General Assembly further enhanced Indiana's full day kindergarten program through HEA 1376 (2012), specifying that school corporations would receive $\$ 2,400$ per full day kindergarten student in addition to funding already providing through tuition support for half of the day. The additional funding per student more than doubles the FY 2012 full day kindergarten appropriation for an estimated increase of more than $\$ 108$ million in FY 2013. HEA 1001 (2011) also included $\$ 6$ million in FY 2012 and $\$ 9$ million in FY 2013 for Performance Awards for Teachers.

Higher Education - Indiana continued its commitment to Higher Education through annual increases in student financial aid related funding. Appropriations for state aid to students attending public and private colleges and universities, provided through the State Student Assistance Commission for Indiana, increased 2.3\% in FY 2012 to $\$ 275$ million. Higher Education non-capital funding for FY 2012 totaled $\$ 1,269$ million.

HEA 1001 (2011) did not authorize any new higher education capital projects. The General Assembly did not appropriate debt service funds for any project that had not been reviewed by the State Budget Committee on or before April 15, 2011. Therefore, no fee replaced projects were approved by the State Budget Committee during FY 2012.

Public Safety - In FY 2012, the Indiana Department of Correction (IDOC) continued to improve its operational efficiency and reduce operating costs. In addition, the IDOC ramped up its Juvenile Transition program allowing more juvenile offenders to be treated outside the walls of confinement in a setting most suitable for their care. These steps contributed to a slowing in the growth of the offender population that resulted primarily from a decrease in the number of $D$ felons sentenced to the IDOC following intense discussions about the need for sentencing reform.

In 2011, the Indiana General Assembly moved the Department of Toxicology out from under Indiana University (IU) and established the Indiana State Department of Toxicology as a new state agency. After a transitional period, the final termination of IU oversight occurred in January 2012. The Department continues to be responsible for testing blood samples for alcohol and/or drugs as well as inspection, maintenance, and certification of all breath-testing instruments used throughout the state.

Transportation - Seven years into Governor Daniels' Major Moves program, Indiana has seen record construction, as the Indiana Department of Transportation (INDOT) is executing the $\$ 12$ billion construction
program made possible in part by the lease of the Indiana Toll Road. INDOT is aggressively working to advance as much work as possible from later construction years to take advantage of favorable price conditions. This also helps deliver the benefits of the new highways much earlier, and spurs job creation.

For a fifth consecutive year, State and federal program expenditures for engineering, right-of-way, construction, and maintenance exceeded one billion dollars. Actual FY 2012 expenditures and obligations were slightly more than $\$ 1.6$ billion, more than two and a half times the annual amount spent a decade ago.

Conservation and Environment - In FY 2012, the Department of Natural Resources (DNR) continued the largest land conservation initiative in the State's history, the Healthy Rivers Initiative (HRI). The HRI consists of two projects, one within the Wabash River and Sugar Creek floodplain (43,000 acres) and another along the Muscatatuck River known as Muscatatuck Bottoms (25,600 acres). Since the announcement by Governor Daniels in FY 2010, DNR has acquired nearly 9,200 acres along the Muscatatuck River and Wabash River corridors. Land acquisition efforts will continue for years into the future.

Governor Daniels also launched the Bicentennial Nature Trust (BNT) in FY 2012 as a statewide land conservation initiative to celebrate Indiana's upcoming 200th anniversary in much the same way as the first 100 years of statehood were marked in 1916 with establishment of the state park system. Governor Daniels committed $\$ 20$ million to help fund BNT and called on individuals, businesses and communities around the state to join the effort.

In 2011, the Indiana General Assembly created the Indiana State Museum and Historic Sites Corporation (Corporation) as a quasi-state agency providing the Corporation with additional fundraising opportunities. The State Museum and Historic Sites were previously divisions within the Department of Natural Resources. The transition was completed in early FY 2012.

Health and Human Services - On February 20, 2012, the Family and Social Services Administration (FSSA) expanded its hybrid welfare modernization system to Marion County, concluding a two year-long process of systematically extending this system statewide. This hybrid system combined updated technology and in-person assistance in order to determine welfare eligibility and to deliver benefits. These system improvements have substantially improved accuracy and timeliness at a time when applications for benefits have increased dramatically. Despite enrollment increasing (in at least one program) from 847,625 in June 2005 to 1,127,015 in June 2012, Indiana has been able to demonstrate improvement in quality and service as positive error rates (those that improperly receive benefits) and negative error rates (those that are improperly denied benefits) both remained below the national average in federal fiscal year 2011.

As of June 30, 2012, Medicaid enrollment was 1,040,512, which excludes the Children's Health Insurance Plan (CHIP), the Healthy Indiana Plan (HIP), and retroactive eligibility. This represents a $16 \%$ increase compared to average enrollment of 900,769 in FY 2011.

In its seventh year of operations, the Department of Child Services (DCS) continued the implementation of its practice to place children in the least restrictive, most family-like setting. During FY 2012, DCS further reduced the number of children placed in residential care by 121, from 844 to 723 . In addition, DCS increased the use of relative care by 88 , from 3,514 to 3,602 . This trending is important because research among child-advocate experts has shown that placing children in the least restrictive, most family-like setting produces the best outcomes for children and families and, consequently, is more cost effective.

Since July 1, 2005, DCS has increased the total number of family case manager (FCM) positions by 838, from 792 to 1,632 . According to IC 31-25-2-5, enacted in the spring of 2007, DCS is required to ensure that FCM staffing levels are such that each region can maintain 12 active assessments per FCM, or 17 children monitored and supervised in on-going cases per FCM. This $12 / 17$ standard is consistent with the Child Welfare League of America's standards of excellence for services for abused and neglected children and their families. As of June, 2012, 94.4 percent, or 17 of 18 regions, were in compliance with the caseload averages of $12 / 17$. Marion County (Region 10) ended the fiscal year within 7 staff of meeting the

12/17 standard. However, statewide FCM staffing levels were 105.6 percent of the $12 / 17$ standard at the conclusion of FY 2012.

In January 2010, DCS established the Indiana Child Abuse and Neglect Hotline to serve as the centralized reporting channel for all allegations of child abuse or neglect in Indiana. The Hotline is staffed with trained intake specialists and at least one supervisor per shift, 24 hours per day, seven days per week, and 365 days per year. DCS has seen the number of calls reported to the Hotline increase more than 33 percent from 2009 to 2011, up from 109,489 to 146,070 in 2011.

DCS also works with the local counties to administer the Title IV-D child support program. Since federal FY 2005, Indiana has increased the percentage of child support cases paying current collections from 52.8 percent to 60.7 percent in federal FY 2012. DCS also works to reduce the amount of child support which is past due. The percentage of cases paying past due amounts has increased from 58 percent to 67.7 percent since federal FY 2005, exceeding the national average of 62.0 percent.

Economic Development - The Indiana Economic Development Corporation (IEDC) is the State of Indiana's chief economic development agency. The IEDC seeks to bring new job creation and capital investment opportunities to Indiana through competitive company attractions, expansions and consolidations. During FY 2012, the IEDC closed 208 competitive economic development projects. The companies undertaking these projects have committed to invest $\$ 2.71$ billion in Indiana and create 18,249 new jobs.

The IEDC uses an aggressive and strategic approach to attract and encourage new business investment and job attraction in Indiana. The IEDC in 2012 has placed emphasis on building the State of Indiana's brand outside of our borders. California, Illinois, New York, and New Jersey have all been targeted through various means in order to raise the awareness of decision-makers about the strength of Indiana's business climate.

While the IEDC has consistently been aggressive in pursuing new economic development opportunities, policies were further enhanced to ensure that state resources are being used as judiciously as possible. In 2004, prior to the establishment of the IEDC, the average incentive cost per new job commitment was $\$ 36,652$. That figure fell to $\$ 11,699$ per new job commitment in the first year of the Daniels administration and currently stands at $\$ 8,806$ per new job commitment based on competitive deals closed in 2012. Along with many pro-investment policies established under Governor Daniels' leadership, thorough cost benefit analysis for each project, and a business-like approach to interacting with client companies, the IEDC has achieved record success in securing new job commitments while maintaining the lowest level of incentives necessary to win the deal.

The IEDC has also developed a comprehensive approach to attracting new international investment and restructured our international presence in FY 2012 in order to generate new leads. To satisfy this goal, the IEDC first examined the historical performance of their international contractors, their capacity, and the market potential around the globe. Then, the IEDC chose which markets were most likely to provide leads and rebalanced their international personnel accordingly. Three agreements with contractors were not renewed in favor of either exiting that market (Australia) or increasing the focus by hiring full-time contractors focused on lead generation (Germany and China).

In addition to aggressively pursuing competitive business development projects, the IEDC is also actively engaged in supporting the growth of Indiana's entrepreneurial sector through the $21^{\text {st }}$ Century Research and Technology Fund. In FY 2012, the $21^{\text {st }}$ Century Fund made investments in five (5) new Indiana technology businesses totaling $\$ 3.45$ million and made 7 federal match funding awards through the Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) matching program totaling $\$ 525,000$.

Despite these challenging times, $21^{\text {st }}$ Century Fund investments have attracted substantial federal and private sector matching funds on a 3 to 1 basis through which technical and business risks have been managed. The SBIR/STTR program, which provides early-stage proof-of-principle and product prototyping phases, results in a 4 to 1 leveraging of federal funds.

The IEDC's main challenge is to remain competitive in attracting job creation and investment opportunities in an economic climate characterized by a reticence to commence major capital investments. To that end, the IEDC has significantly enhanced market intelligence and lead generation. Additional focus in placed on outbound attraction strategy along four verticals in which Indiana has a competitive advantage: Biotechnology, Automotive, Defense, and Energy. By focusing efforts in those areas in which Indiana has a competitive advantage, the IEDC seeks to maximize return on effort and resources invested in business outreach.

General Government - Legislation creating an Automatic Taxpayer Refund (ATR) was enacted in FY 2011, requiring any reserves greater than $10 \%$ of FY 2013 appropriations to be divided equally between various pension plans and a refundable tax credit to eligible taxpayers. The total amount of excess reserves at the end of FY 2012 was $\$ 721.28$ million, with $\$ 360.64$ million going to specified pension plans and an equal amount set aside for taxpayer refunds. In the initial year of the ATR only, an amount necessary to attain an $80 \%$ funded status at June 30, 2012 was directed to the pensions for State Police Officers, Conservation Officers, Prosecutors, and Judges. The amount necessary to bring these plans to an $80 \%$ funded status was $\$ 153.8$ million, leaving $\$ 206.8$ to be transferred to the pre-1996 teachers' pension stabilization fund (in future years, the entire $50 \%$ of the excess reserves will be directed towards the pre1996 teachers' pension). The remaining $\$ 360.64$ million will be issued as refundable tax credits to eligible taxpayers on their 2012 tax returns filed beginning January 1, 2013.

The State continues to administer Retirement Medical Benefits accounts, established as Health Reimbursement Arrangements (HRAs), for most employees and elected officials of the State. The purpose of this defined contribution plan is to allow retirees from State government to have a means to assist with the payment of health insurance premiums in retirement. Funding for the program has historically come from $5.74 \%$ of State cigarette tax revenues as well as charges to federal and dedicated funds for employees paid from those funds. However, because of historical overfunding of the plan (the funded status on $6 / 30 / 10$ was $130 \%$ ), cigarette tax revenues to the fund were statutorily suspended effective July 1, 2011, and will resume on July 1, 2013. Funding for the program in FY 2012 came from charges to federal and dedicated funds for employees paid from those funds, which were deposited directly into the retiree health trust fund, and from an accumulated balance held in the trust fund due to prior overfunding of the plan. The plan remained more than $100 \%$ funded at the end of FY 2012. These funds are then credited to each employee's account annually based upon their age. There is also a catch-up provision allowing for additional contributions based upon the number of years of service completed by the qualified retiree who retires prior to June 30, 2017.

Legislation effective in FY 2012 removed employees of the Indiana State Police who did not previously waive coverage under the department's healthcare plan, as well as all Conservation and Excise Officers from eligibility in this defined contribution plan. Accumulated and annual contributions that would have otherwise gone towards Retirement Medical Benefits accounts for these employees were directed instead to trust funds to reduce the Other Post-Employment Benefits (OPEB) unfunded liability attributed to each entity's respective retiree health plans.

Through adjustments to plan design, making annual required contributions, and setting aside assets to prefund retiree healthcare costs, the state's total OPEB liability was reduced from $\$ 524.9$ million at the end of FY 2010 to $\$ 383.2$ million at the end of $F Y$ 2011, and further reduced to $\$ 314.7$ million by the end of $F Y$ 2012, a reduction of $40 \%$ since FY 2010 and the lowest unfunded liability per capita in the nation.

Legislation enacted during FY 2011 effectively merged the administrative and management functions of the State's two retirement systems, the Public Employees Retirement Fund (PERF) and the Teachers Retirement Fund (TRF). Additional legislation effective in FY 2012 further integrated the management of the funds, including the creation of a combined board of trustees. While the individual funds are not comingled, this new entity, branded as the Indiana Public Retirement System (INPRS), has recognized significant savings from combined asset allocation and integrated investment managers for all PERF and TRF funds, as well as from consolidation and increased efficiency in administrative functions.

## Awards and Acknowledgements

## Certificate of Achievement Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Indiana for its comprehensive annual financial report for the fiscal year ended June 30, 2011. This was the nineteenth consecutive year that the State of Indiana has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## Acknowledgments

We acknowledge the cooperation and assistance of all State agencies in the preparation of this report.

Sincerely,


Tim Berry
Auditor of State
State of Indiana


Adam M. Horst
Director
Office of Management and Budget

# Certificate of Achievement for Excellence in Financial Reporting 

Presented to

## State of Indiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011
A Certificate of Achievement for Excellence in Financial
Reporting is presented by the Government Finance Officers
Association of the United States and Canada to
government units and public employee retirement
systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.




## FINANCIAL SECTION

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



Indiana National Guard Soldiers of Battery A, 2nd Battalion, 150th Field Artillery Regiment, headquartered in Greencastle, Ind., fire the M777 Howitzer during a live-fire exercise at Camp Atterbury Joint Maneuver Training Center in central Indiana.

## 2 - State of Indiana - Comprehensive Annual Financial Report




## INDEPENDENT AUDITOR'S REPORT

TO: The Honorable Mitchell E. Daniels, Jr.
The Members of the General Assembly, and
The Citizens of the State of Indiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana, as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State of Indiana's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the local government investment pool which represent $100 \%$ of the assets and revenues of the investment trust fund. We also did not audit certain component units of the State, as discussed in Note I(A), which represent $22.9 \%$ of the assets and $3.1 \%$ of the revenues of the colleges and universities and $99.6 \%$ of the assets and $99 \%$ of the revenues of the proprietary discretely presented component units. The financial statements of the investment trust fund and these component units were audited by other auditors whose reports thereon have been furnished to us and, our opinions, insofar as they relate to those units, are based upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Indiana Bond Bank, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, and Indiana Public Retirement System were not audited in accordance with Government Auditing Standards. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for purposes of expressing an opinion on the effectiveness of the State of Indiana's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and
significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note I(A) to the financial statements, the Indiana Housing and Community Development Authority, Ports of Indiana, Indiana State Fair Commission, Indiana Comprehensive Health Insurance Association and the Indiana Political Subdivision Risk Management Commission, discretely presented component units, report on a December 31, 2011, year-end.

As discussed in Note IV(G) to the financial statements, the State of Indiana has restated certain beginning fund balances and net assets.

In accordance with Government Auditing Standards, we will also issue our report on our consideration of the State of Indiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Schedules of Funding Progress for Employee Retirement Systems and Plans and Other Postemployment Benefit Plans, Schedule of Employer Contributions for Other Postemployment Benefits, and Budgetary Information and Comparison Schedule, and the Infrastructure Condition Rating and Needed-to-Actual Information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any
assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Indiana's financial statements. The combining and individual nonmajor and discretely presented component unit fund statements and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor and discretely presented component unit fund statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Indiana's basic financial statements. The introductory and statistical sections are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

> STATE BOARD OF ACCOUNTS


December 21, 2012

## MANAGEMENT'S DISCUSSION AND ANALYSIS



## STATE OF INDIANA

## Management's Discussion and Analysis

 June 30, 2012The following discussion and analysis of the State of Indiana's financial performance provides an overview of the State's financial activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the transmittal letter at the front of this report and the State's financial statements, which follow this section. Because of prior period adjustments and reclassifications as described in Note IV(G) in the Notes to the Financial Statements, fiscal year (FY) 2011 numbers have been restated.

## Financial Highlights

- For FY 2012, on a government-wide basis, the assets of the State of Indiana exceeded its liabilities by $\$ 17.7$ billion. This compares with $\$ 17.2$ billion for FY 2011, as restated. Of this amount, $\$ 4.7$ billion may be used to meet the government's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the general fund was $\$ 2.3$ billion, or $20.0 \%$ of the total general fund expenditures.
- On a government-wide basis for the primary government, the State incurred expenses net of program revenue of $\$ 14.5$ billion, which are offset by general revenues totaling $\$ 14.8$ billion, giving an increase in net assets of $\$ 0.5$ billion.
- General revenue for the primary government decreased by $\$ 0.2$ billion, or $1.1 \%$, from FY 2011. The driving force was an increase in the allowance for doubtful accounts percentage for taxes. The State's unemployment rate dropped by $6.5 \%$ and sales tax revenues increased by
\$154.4 million indicating the Indiana economy continued to recover from the recession.
- The State of Indiana closed FY 2012 with $\$ 2.2$ billion in total reserves. This resulted in the distribution of more than $\$ 360$ million to various pension funds and an Automatic Taxpayer Refund of an equal amount.
- In FY 2010 and FY 2011, states raised taxes by more than $\$ 30$ billion according to the National Association of State Budget Officers. While other states raised taxes, Indiana provided Hoosiers with the largest tax cut in state history through more than $\$ 600$ million of net property tax relief as well as a phased reduction of the corporate income tax and a phase-out of the inheritance tax.
- According to State Budget Solutions, Indiana had the $3^{\text {rd }}$ lowest debt per capita and the $2^{\text {nd }}$ lowest debt per private sector worker in 2011.
- Indiana is one of only nine states with the top bond rating from all three major credit rating agencies. According to the independent credit rating agency Standard \& Poor's Ratings Service (S\&P), the rating "reflects the state's continued strong management that has led to the property tax reform that has realigned state and local spending and is not expected to impact the state's long-term financial performance. As well, the state's commitment to attract diverse jobs through its economic development efforts has translated into a shift away from traditional manufacturing employment." The report said the administration has made significant financial management changes and strengthened budgeting practices.

| Key Economic Indicators |  |  |  |
| :--- | ---: | ---: | ---: |
|  | Dec. 31, 2011 | Dec. 31, 2010 | \% Change |
|  | $3,189,619$ | $2,814,409$ | $13.3 \%$ |
| Total Employed Labor Force | $2,864,400$ | $2,805,800$ | $2.1 \%$ |
| Total Goods and Service Employment | $2,262,100$ | $2,241,600$ | $0.9 \%$ |
| Service-Providing Employment | 602,300 | 564,200 | $6.8 \%$ |
| Goods-Producing Employment | $8.6 \%$ | $9.2 \%$ | $-6.5 \%$ |
| Unemployment Rate | 46,438 | 46,322 | $0.3 \%$ |
| Median Household Income |  |  |  |
| Sources: Indiana Department of Workforce Development, Bureau of Labor Statistics, and |  |  |  |

Salaries and benefits for State employees represent approximately $7.9 \%$ of governmental fund expenditures. The following table shows a ten year history of the count of full time State employees.

Full Time State Employees Paid
Through The Auditor of State's Office

|  | Governor's Authority | Judiciary | Other Elected Officials | On <br> Disability <br> Leave - In <br> Pay Status | On <br> Disability <br> Leave - Not <br> in Pay <br> Status | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2012 | 28,525 | 835 | 1,049 | 545 | 349 | 31,303 |
| 2011 | 28,472 | 830 | 1,067 | 610 | 351 | 31,330 |
| 2010 | 29,911 | 846 | 1,056 | 647 | 341 | 32,801 |
| 2009 | 31,254 | 835 | 1,093 | 624 | 358 | 34,164 |
| 2008 | 32,606 | 811 | 1,139 | 727 | 339 | 35,622 |
| 2007 | 31,524 | 772 | 1,123 | 789 | 313 | 34,521 |
| 2006 | 31,822 | 753 | 1,102 | 941 | 279 | 34,897 |
| 2005 | 34,673 | 743 | 1,058 | 1,077 | 269 | 37,820 |
| 2004 | 35,794 | 756 | 1,020 | 1,012 | 266 | 38,848 |
| 2003 | 34,909 | 741 | 1,003 | 988 | 248 | 37,889 |

For more information on people paid through the Auditor of State's Office, please read the Statistical Section.

## Overview of the Financial Statements

This Financial Section consists of four parts: management's discussion and analysis (this part), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the State. The first two statements are government-wide financial statements that provide both long-term and short-term information about the State's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the State government, reporting the State's operations in more detail than the government-wide statements.

- The governmental fund statements tell how general government services such as public safety, education, and welfare were financed in the short term as well as what remains for future spending.
- Proprietary fund statements offer short and longterm financial information about the activities the government operates like businesses, such as the Unemployment Compensation Fund.
- Fiduciary fund statements provide information about the financial relationships in which the State acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong, such as the retirement plan for the State's employees.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

## Government-wide Financial Statements

The government-wide financial statements report information about the State as a whole using accounting methods similar to those used by privatesector companies. The statement of net assets includes all the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the State's net assets and how they have changed. Net assets, the difference between the State's assets and liabilities, is one way to measure the State's financial health, or position. Over time, increases or decreases in net assets may serve as a useful
indicator of whether the financial position of the State of Indiana is improving or deteriorating. To assess the overall health of the State, additional nonfinancial factors should be considered, such as changes in the State's tax base, the condition of the State's roads and the State's student population. The government-wide financial statements of the State are divided into three categories:

- Governmental activities. Most of the State's basic services are included here, such as the State's roads and bridges, and health and environmental programs. State sales and income taxes and federal grants finance most of these activities.
- Business-type activities. The State provides goods and services through these activities that are financed or recovered primarily through fees and user charges. The Unemployment Compensation Fund, the Inns and Concessions Fund, and the Indiana Residual Malpractice Insurance Authority are included here.
- Discretely Presented Component Units. These are legally separate discretely presented entities for which the State is financially accountable. These include, among others, the Indiana Finance Authority, the Indiana Bond Bank, the Board for Depositories, the Indiana Housing and Community Development Authority, and colleges and universities that receive State funding.


## Fund Financial Statements

The fund financial statements provide more detailed information about the State's most significant funds, not the State as a whole. Funds are accounting devices that the State uses to keep track of specific sources of funding and spending for particular purposes. The State of Indiana uses fund accounting to ensure and demonstrate compliance with financerelated legal requirements.

The State has three kinds of funds: governmental funds, proprietary funds, and fiduciary funds.

1. Governmental funds. Most of the State's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer
financial resources that can be spent in the near future to finance the State's programs.

Relationship and Reconciliation. Because the information provided in the governmental funds statements does not encompass the additional long-term focus of the government-wide statements, reconciliation pages are provided. On the page following each governmental fund's financial statement, these reconciliations explain the differences between the government-wide and the fund financial statement. Governmentwide statements use full accrual accounting. Revenues are recognized when they are earned and expenses are recognized as soon as the liability is incurred, regardless of the timing of related cash inflows and outflows. Governmental fund financial statements use the modified accrual basis of accounting. Revenues are recognized when earned so long as they are collectible within the current period or soon enough afterwards to pay liabilities of the current period. Debt service payments and a number of specific accrued liabilities are recognized as expenditures when payment is due because that is when they are normally liquidated with expendable available financial resources.

Non-current assets such as infrastructure, land, and property, plant and equipment appear on the government-wide statements but not on the governmental fund statements where they are expensed as acquired rather than capitalized. Non-current liabilities such as revenue bonds payable and net pension obligations also appear on the government-wide statements but not on the fund statements. Internal service funds are included as part of the governmental activities in
the government-wide statements but not the governmental fund financial statements because they provide services to the governmental funds.
2. Proprietary funds. Services for which the State charges customers a fee are generally reported in proprietary funds. These funds use the economic resources measurement focus and the accrual basis of accounting. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. In fact, the State's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information such as cash flows. The State uses internal service funds (the other type of proprietary fund) to report activities that provide supplies and services for the State's other programs and activities. An example would be the State Employee Health Insurance Fund.
3. Fiduciary funds. The State is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The State is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds use the economic resources measurement focus and the accrual basis of accounting. All of the State's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These activities are excluded from the State's government-wide financial statements because the State cannot use these assets to finance its operations.

## Financial Analysis of the State as a Whole

## Net Assets

The following is condensed from the Statement of Net Assets:

| State of Indiana Condensed Schedule of Net Assets (in millions of dollars) |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Primary Government |  |  |  |  |  |  |  |  |  |  |  |
|  | Governmental Activities |  |  |  | Business-type Activities |  |  |  | Total Primary Government |  |  |  |
|  |  | $\underline{2012}$ |  | $\underline{2011}$ |  | 2012 |  | 2011 |  | $\underline{2012}$ |  | $\underline{2011}$ |
| Current and other assets | \$ | 11,314.1 | \$ | 11,336.5 | \$ | 209.0 | \$ | 217.9 | \$ | 11,523.1 | \$ | 11,554.4 |
| Capital assets |  | 13,360.1 |  | 12,573.9 |  | 0.1 |  | 0.1 |  | 13,360.2 |  | 12,574.0 |
| Total assets |  | 24,674.2 |  | 23,910.4 |  | 209.1 |  | 218.0 |  | 24,883.3 |  | 24,128.4 |
| Current liabilities |  | 2,660.8 |  | 2,329.6 |  | 1,727.0 |  | 1,878.9 |  | 4,387.8 |  | 4,208.5 |
| Long-term liabilities |  | 2,795.2 |  | 2,683.4 |  | 26.5 |  | 29.6 |  | 2,821.7 |  | 2,713.0 |
| Total liabilities |  | 5,456.0 |  | 5,013.0 |  | 1,753.5 |  | 1,908.5 |  | 7,209.5 |  | 6,921.5 |
| Net assets: |  |  |  |  |  |  |  |  |  |  |  |  |
| Invested in capital assets, net of related debt |  | 12,150.1 |  | 11,344.7 |  | 0.1 |  | 0.1 |  | 12,150.2 |  | 11,344.8 |
| Restricted |  | 864.3 |  | 573.1 |  | - |  | - |  | 864.3 |  | 573.1 |
| Unrestricted |  | 6,203.8 |  | 6,979.7 |  | $(1,544.5)$ |  | $(1,690.6)$ |  | 4,659.3 |  | 5,289.1 |
| Total net assets | \$ | 19,218.2 | \$ | 18,897.5 | \$ | $(1,544.4)$ | \$ | (1,690.5) | \$ | 17,673.8 | \$ | 17,207.0 |

At the end of the current fiscal year, net assets for the primary government were $\$ 17.7$ billion as compared to $\$ 17.2$ billion in 2011. There was an increase of $\$ 0.5$ billion.

Current and other assets decreased by $\$ 31.3$ million with decreases in taxes receivable and securities lending collateral making up the bulk of this.

Capital assets increased by $\$ 786.2$ million. The principal reason for the increase in capital assets was the increase in land, infrastructure, and construction
in progress at the Indiana Department of Transportation due to the State's Major Moves initiative.

Total liabilities increased by $\$ 288.0$ million. This increase is explained principally by an increase in accounts payable for Medicaid claims of $\$ 643.0$ million. This increase was offset in a reduction of the amount due to the federal government for unemployment compensation benefits of \$152.0 million and a decrease in securities lending payables of $\$ 142.6$ million.

## Changes in Net Assets

The following is condensed from the Statement of Activities:


## Governmental Activities

Program expenses exceeded program revenues by $\$ 14.5$ billion. General revenues and transfers were $\$ 14.8$ billion. The increase in net assets was $\$ 0.3$ billion, which is $1.1 \%$ of total revenues and $1.2 \%$ of total expenses.

The increase to excess (deficiency) before transfers was $\$ 318.6$ million.

Revenues increased mainly because of the increase in program revenues from charges for services (PRCS) of $\$ 786.6$ million. Medicaid PR-CS revenues increased from a new hospital assessment fee which
generated $\$ 554.0$ million and from an increase to the accrual to recognize accounts receivable of \$139.1 million. Also contributing to the increase in revenues was the increase in sales tax revenues of \$154.4 million.

Expenses increased by $\$ 1.4$ billion or $5.5 \%$. Although General Government expenses increased by $\$ 381.3$ million, these expenses represent just 62\% of the fiscal year 2009 level. Welfare expenses increased by $\$ 1.4$ billion due to increases in Medicaid assistance.

Tax revenues for governmental activities were broken down as follows:

## Tax Revenues - Governmental Activities



Tax revenues of $\$ 14.7$ billion represent $52.3 \%$ of total revenues for governmental activities. This compares to $\$ 14.9$ billion in FY 2011 or $54.5 \%$ of total revenues in FY 2011. Program revenues accounted for $\$ 13.3$ billion or $47.4 \%$ of total revenues. In FY 2011, program revenues accounted for $\$ 12.4$ billion or $45.3 \%$ of total revenues. General revenues other than tax revenues were $\$ 106.4$ million or $0.4 \%$ of
total revenues. Of this $\$ 16.3$ million was investment earnings. This compares to 2011, when general revenues other than taxes were $\$ 57.8$ million or $0.2 \%$ of total revenues and $\$ 22.5$ million was investment earnings. Investment earnings decreased by $\$ 6.2$ million from FY 2011 to FY 2012 or $27.6 \%$ due to lower interest rates.

Total revenues for governmental activities were broken down as follows:


PR = program revenues
$G R=$ general revenues

Total revenues were 101.1\% of expenses which was a decrease from 103.7\% in FY 2011. Total revenues increased 2.9\% from $\$ 27.4$ billion in FY 2011 to $\$ 28.2$ billion in FY 2012. Expenses grew 5.5\% from $\$ 26.4$ billion in FY 2011 to $\$ 27.9$ billion in FY 2012.

The largest portion of the State's expenses is for Welfare, which is $\$ 11.2$ billion, or $40.0 \%$ of total expenses. This compares with $\$ 9.8$ billion, or $37.1 \%$ of total expenses in FY 2011. The change in expenses was an increase of $\$ 1.4$ billion or $13.8 \%$. $\$ 2.7$ billion of Welfare expenses in FY 2012 were funded from general revenues.

Some of the major expenses were Medicaid assistance, $\$ 7.2$ billion, the federal food stamp program in the U.S. Department of Agriculture Fund, $\$ 1.5$ billion, and the U.S. Department of Health and Human Services Fund, $\$ 1.3$ billion.

Education comprises $36.9 \%$, or $\$ 10.3$ billion of the State's expenses. In FY 2011, Education accounted for $39.2 \%$, or $\$ 10.4$ billion, of expenses. The change in expenses was a decrease of $\$ 0.1$ billion, or $0.9 \%$. Some of the major expenses were tuition support,
$\$ 6.3$ billion, General Fund appropriations for State colleges and universities, $\$ 1.4$ billion, Teachers' Retirement Pension, $\$ 660.1$ million, federal grant programs from the U.S. Department of Education Fund, $\$ 633.3$ million, federal grant programs from the U.S. Department of Agriculture Fund, $\$ 358.9$ million, State Student Assistance Commission, which awards grants and scholarships to Hoosier students, \$287.2 million, full day kindergarten, $\$ 82.0$ million, and postretiree pensions, $\$ 65.3$ million.
$\$ 2.6$ billion, or $9.5 \%$ of expenses, was spent for General Government. General Government comprised $\$ 2.3$ billion or $8.6 \%$ of expenses in FY 2011. General Government includes local distributions and money for State administration and those functions that serve the State as a whole. Some reasons for the increase were increases in expenditures for pensions, lease payments for state office buildings, and for grants made through the Lieutenant Governor's Office and to component units for housing and urban development projects.

Total expenses for governmental activities were broken down as follows:


## Business-type Activities

Business-type activities represent 6.7\% of the Primary Government's revenues and $6.3 \%$ of the expenses. The Unemployment Compensation Fund accounts for $98.7 \%$ of business-type activities' operating revenues and $99.0 \%$ of operating expenses. The change in net assets for businesstype activities was an increase of $\$ 146.0$ million.

The Unemployment Compensation Fund collects employer taxes and the federal share of unemployment compensation. Benefits are paid to eligible individuals and the fund covers general and administrative expenses. Revenue in the fund exceeded benefits and administrative expenses paid
by $\$ 141.2$ million. This compares to FY 2011 when this fund's expenses exceeded revenue by $\$ 92.4$ million. Employer contributions into the fund decreased by $\$ 0.6$ billion, from $\$ 1.6$ billion in FY 2011 to $\$ 1.0$ billion in FY 2012. Federal revenues into the fund decreased by $\$ 0.5$ billion, from $\$ 1.5$ billion in FY 2011 to $\$ 1.0$ billion in FY 2012. The increase in net assets is due primarily to the decrease in unemployment benefits paid to Hoosiers resulting from an improving economy. The amount due to the federal government also decreased to contribute to the increase in net assets.

| Net Cost of Primary Government (in millions) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | June 30, 2012 |  | June 30, 2011 |  | \% Change |
| Governmental Activities: |  |  |  |  |  |
| General government | \$ | 1,600.7 | \$ | 1,430.9 | 11.9\% |
| Public safety |  | 720.4 |  | 725.9 | -0.8\% |
| Health |  | 53.6 |  | 121.0 | -55.7\% |
| Welfare |  | 2,654.1 |  | 2,207.8 | 20.2\% |
| Conservation, culture, and development |  | 160.4 |  | 96.9 | 65.5\% |
| Education |  | 9,069.3 |  | 8,942.3 | 1.4\% |
| Transportation |  | 257.0 |  | 479.0 | -46.3\% |
| Unallocated interest expense |  | 0.7 |  | 0.8 | -12.5\% |
| Other |  | - |  | - | 100.0\% |
| Business-type Activities: |  |  |  |  |  |
| Unemployment Compensation Fund |  | (141.2) |  | 92.4 | -252.8\% |
| Malpractice Insurance Authority |  | (0.1) |  | (0.3) | -66.7\% |
| Inns and Concessions |  | (3.1) |  | (2.7) | 14.8\% |
| TOTAL | \$ | 14,371.8 | \$ | 14,094.0 | 2.0\% |

This schedule shows the net expense (revenue) attributable to each function of government. Each function of Indiana government is either self-supporting (a negative number) or requires additional general revenues to cover expenses (a positive number).

## Financial Analysis of the State's Funds

The following is an analysis of the State's major governmental funds. Please note that transfers in and transfers out for these funds are explained in much greater detail in note $\operatorname{IV}(B)$ in the Notes to the Financial Statements.

## General Fund

The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund. The fund balance of the General Fund at June 30, 2012 was $\$ 3.4$ billion, which is $79.8 \%$ of assets. This compares to a fund balance at June 30, 2011 of $\$ 3.0$ billion, which was $67.8 \%$ of assets. This indicates that the State's financial position in the General Fund increased from the prior year by $\$ 341.6$ million. The fund balance of $\$ 3.4$ billion is composed of restrictions of $\$ 363.2$ million, commitments of $\$ 20.9$ million, and assignments of $\$ 652.0$ million, leaving an unassigned balance of $\$ 2.3$ billion. The restricted amount consists of the State's Rainy Day Fund. For more information on the components of fund balance, see the chart in the Notes to the Financial Statements III(B).

The General Fund's revenues increased $5.4 \%$, or $\$ 0.7$ billion, from FY 2011, because of the increase in total tax revenue which included a $\$ 386.0$ million (6.2\%) increase in sales tax and a $\$ 265.0$ million (4.8\%) increase in income tax. Sales tax revenues increased $6.2 \%$, from FY 2011. The increase in tax revenues is explained by the continuing recovery in the State's economy.

General Fund expenditures increased $\$ 536.0$ million, or $4.8 \%$ from FY 2011. Distributions to local units of government were a reason for the increase in expenditures.

The General Fund had transfers in of $\$ 1.4$ billion compared to $\$ 1.7$ billion in FY 2011. Transfers out were $\$ 3.1$ billion and were the same in FY 2011. More detail on these transfers can be found in the Notes to the Financial Statements IV(B).

Overall, the increased position of the General Fund in the amount of $\$ 341.6$ million can be attributed to increases in the program revenues of the State.

## Public Welfare-Medicaid Assistance Fund

Medicaid is an insurance program for low-income people. It is jointly funded by the Federal government and the State. The Medicaid Assistance Fund
received $\$ 4.9$ billion in Federal revenue as compared to $\$ 4.5$ billion in FY 2011. State funding comes through the $\$ 2.0$ billion of transfers in from the General Fund and was the same in FY 2011. Transfers out were $\$ 177.7$ million compared with $\$ 198.3$ million in FY 2011. The Fund distributed $\$ 7.2$ billion in Medicaid assistance during the year, which is an increase of $\$ 1.3$ billion over FY 2011. Hospital rates were increased in FY 2012 in coordination with the hospital assessment fee program accounting for the increase. The change in fund balance increased by $\$ 275.1$ million from FY 2011 to FY 2012.

## Major Moves Construction Fund

The Major Moves Construction Fund was created in fiscal year 2006 as part of the leasing of the Indiana Toll Road to Cintra-Macquarie, a private company. This fund distributes money received from the Toll Road lease for new constructions and major preservation of highways and bridges throughout Indiana.

The Major Moves Construction Fund transferred $\$ 543.3$ million to the State Highway Fund. The fund received $\$ 37.3$ million in investment income and made distributions of $\$ 31.8$ million to IFA's toll subsidy account and $\$ 10.0$ million to the Northwest Indiana Regional Development Authority. The change in fund balance from FY 2011 to FY 2012 was a decline of $\$ 548.1$ million.

## ARRA of 2009 Fund

The ARRA of 2009 Fund was created in FY 2009 upon the American Recovery and Reinvestment Act of 2009 becoming law on February 17, 2009. The objective for ARRA of 2009 Fund spending is to stimulate the economy and create jobs. The programs that received the largest amount of funds included Medicaid, Education, Infrastructure, and Energy/Environment.

The ARRA of 2009 Fund received $\$ 348.3$ million in federal grants revenues compared to $\$ 1.1$ billion in FY 2011. The fund expended $\$ 304.9$ million during the year, compared with $\$ 1.1$ billion in FY 2011. Grant revenues and expenditures of the fund decreased primarily due to the completion of grant programs under the act. The largest decreases in expenditures were for General Government of $\$ 236.2$ million, Transportation of $\$ 218.4$ million, Welfare of $\$ 217.6$ million, and for Education of $\$ 111.4$ million.

The fund balance increased by $\$ 43.5$ million from $F Y$ 2011 to FY 2012.

## U.S. Department of Transportation Fund

The U.S. Department of Transportation Fund is a fund created during fiscal year 2010 with the implementation of the new statewide accounting system to implement State transportation programs. The fund collected $\$ 1.1$ billion in grants and received $\$ 168.6$ million in transfers in, which are taxes and revenues collected in other funds, compared with $\$ 882.0$ million and $\$ 395.7$ million in FY 2011, respectively. The fund expended $\$ 1.3$ billion during the year, which is an increase of $\$ 0.3$ billion from $F Y$ 2011. The fund balance decreased by $\$ 173.9$ million from FY 2011 to FY 2012. The decrease is principally from the increase in transportation expenditures.

## General Fund Budgetary Highlights

Actual State general fund revenue collections increased by $\$ 850.9$ million, or $6.4 \%$, in FY 2012. Actual expenditure growth was $0.54 \%$ in FY 2012 compared with FY 2011, after remaining essentially flat (0.03\%) in FY 2011 compared with FY 2010. Annual expenditure growth has averaged $1.3 \%$ over the past seven years in comparison to growth of

## Capital Asset and Debt Administration

## Capital Assets

Capital assets were $\$ 13.4$ billion, which was $53.7 \%$ of total assets for the primary government. Related debt was $\$ 1.2$ billion. Total capital assets net of related debt for the primary government was $\$ 12.2$ billion. Related debt was $9.1 \%$ of capital assets. Total capital assets increased by $\$ 786.1$ million or $6.3 \%$ and is attributable to increases in the Indiana Department of Transportation's land, infrastructure, and construction in progress (CIP). The net increase in capital assets is comprised of increases for INDOT's capital assets of $\$ 839.9$ million, software in development of $\$ 19.9$ million, and $\$ 3.0$ million in

## U.S. Department of Health and Human Services Fund

The U.S. Department of Health and Human Services Fund is a fund created during fiscal year 2010 with the implementation of the new statewide accounting system to account for federal grants that are used to carry out health and human services programs.

The US DHHS Fund received $\$ 934.1$ million in federal grant revenues and expended $\$ 1.4$ billion. The US DHHS Fund received transfers in of $\$ 352.2$ million mostly from the General Fund for various health and human services programs. The change in fund balance from FY 2011 to FY 2012 was a decrease of $\$ 124.7$ million.
nearly $5.9 \%$ between FY 1996 and $F Y$ 2004. At yearend, the State had $\$ 2.2$ billion in reserves, with $\$ 1.8$ billion residing in the general fund and $\$ 351.6$ million residing in the Rainy Day Fund.

DOA Public Works CIP with decreases of $\$ 61.8$ million for the primary government, $\$ 13.2$ million in capital lease assets, and $\$ 1.7$ million in internal service funds' capital assets. CIP consisting of right of way and work in progress increased $\$ 211.5$ million, infrastructure consisting of interstate roads, non-interstate roads, and bridges increased $\$ 538.5$ million, and land increased by $\$ 89.9$ million. More detailed information about the State's capital assets is presented in Note $\operatorname{IV}(\mathrm{D})$ to the Financial Statements.

The following table shows the percentage change from fiscal year 2011 to fiscal year 2012.

| State of Indiana Capital Assets (in millions of dollars) |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Governmental Activities |  | Business-type Activities |  |  |  | Total Primary Government |  | $\begin{gathered} \text { Total } \\ \text { \% } \\ \text { Change } \end{gathered}$ |
|  | 2012 | 2011 |  | 012 |  |  | $\underline{2012}$ | 2011 |  |
| Land | \$ 1,710.0 | \$ 1,671.5 | \$ | - | \$ | . | \$ 1,710.0 | \$ 1,671.5 | 2.3\% |
| Infrastructure | 8,946.8 | 8,408.5 |  | - |  | - | 8,946.8 | 8,408.5 | 6.4\% |
| Construction in Progress | 1,806.0 | 1,571.6 |  | - |  | - | 1,806.0 | 1,571.6 | 14.9\% |
| Property, plant and equipment | 2,110.7 | 2,119.6 |  | 0.4 |  | 0.4 | 2,111.1 | 2,120.0 | -0.4\% |
| Computer software | 40.1 | 37.8 |  | - |  | - | 40.1 | 37.8 | 6.1\% |
| Less accumulated depreciation | (1,253.5) | $(1,235.1)$ |  | (0.4) |  | (0.3) | $(1,253.9)$ | (1,235.4) | 1.5\% |
| Total | \$13,360.1 | \$12,573.9 | \$ | - | \$ | 0.1 | \$13,360.1 | \$12,574.0 | 6.3\% |

## Long-term Obligations

Major long-term obligations items are included in the following table. These items comprised 100\%
of total long-term liabilities and $39.1 \%$ of total liabilities.

The following table shows the percentage change from fiscal year 2011 to fiscal year 2012.


Total long-term liabilities increased by $4.0 \%$ or $\$ 108.7$ million. The largest increase was in net pension obligations of $\$ 136.4$ million. Other longterm liabilities to increase were pollution remediation by $\$ 6.1$ million, accrued liability for compensated absences by $\$ 1.4$ million, and OPEB by $\$ 1.4$ million.

The increase in net pension obligations is because
there were increases of $\$ 89.3$ million in the TRF Pre1996 Plan and $\$ 45.0$ million in the PERF-State Plan.

The increase in the pollution remediation liability was because of increases of $\$ 5.4$ million for IDEM's Superfund and State Cleanup pollution sites and of $\$ 1.3$ million for DNR's pollution sites. INDOT's liability for pollution sites decreased by $\$ 0.6$ million.

Other postemployment benefits increased by $\$ 1.4$ million. This increase in OPEB liability is based on the OPEB financial report for the fiscal year ending June 30, 2012. The Indiana State Police Plan's (ISPP) liability increased by $\$ 7.7$ million and the Legislature Plan (LP) increased by $\$ 0.3$ million. The Indiana State Personnel Plan (SPP) decreased by $\$ 3.2$ million and the Conservation Excise Police Plan (CEPP) decreased by $\$ 3.4$ million. The CEPP joined the SPP and ISPP in pre-funding retiree health benefits.

Significant decreases in long-term liabilities were for capital leases payable of $\$ 23.5$ million and intergovernmental payables of $\$ 10.0$ million. The decrease in capital leases payable is because there was a decrease of $\$ 42.7$ million in the direct financing lease with the highway revenue bonds of the Indiana

## Infrastructure

As required by GASB Statement No. 34, the State has capitalized its infrastructure. This amounts to $\$ 8.9$ billion in roads and bridges using the modified approach, $\$ 1.5$ billion in right of way classified as land, and $\$ 22.6$ million in property (septic, sewer, and water systems; and streets/sidewalks/curbs) and dams being depreciated. In order to utilize the modified approach, the State is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the State.
- Document that the assets are being preserved approximately at or above the established condition level.

Under the modified approach, the State expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 11,000 centerline miles of pavement on 214 routes and approximately 5,300 bridges that the State is responsible to maintain.

The State has consistently maintained the assessed conditions of roads over the past three years. It is the State's policy to maintain a network average International Roughness Index (IRI) of no more than

Finance Authority along with a net decrease in other capital assets of $\$ 3.0$ million which were offset by an increase of $\$ 22.3$ million in the direct financing lease with the State Office Building Commission revenue bonds of the Indiana Finance Authority. The $\$ 10.0$ million decrease in intergovernmental payables resulted from the fulfillment of the statutory obligation to the Northwest Indiana Regional Development Authority.

Claims payable for business activities decreased by $\$ 3.1$ million. This was the amount of decrease in claims payable for the Indiana Residual Malpractice Insurance Authority.

More detailed information about the State's long term obligations is presented in Note IV(F) to the Financial Statements.

95 for Interstate Roads, NHS Non-Interstate and Non-NHS Roads (a good rating is in the range of 80115). The most recent condition assessment, completed for FY 2012, indicated that the average IRI for roads was in an acceptable range.

The State has maintained the assessed conditions of bridges at levels which are above the established benchmarks. It is the State's policy to maintain Interstate bridges at an average sufficiency rating of 87\%, NHS Non-Interstate bridges at an average sufficiency rating of $85 \%$, and Non-NHS bridges at an average sufficiency rating of $83 \%$ (a good rating is $80 \%-90 \%)$. The most recent condition assessment, completed in FY 2012, indicated that the average sufficiency rating for bridges exceeded the minimum acceptable standard.

Total actual maintenance and preservation costs for roads exceeded plan. Actual maintenance costs for interstate roads were lower than planned due to moving some projects to fiscal year 2013; however, this roadway type maintained a good condition rating.

Total actual maintenance and preservation costs for bridges were lower than planned including on the NHS and non-NHS road classes. Several; bridge projects were postponed to fiscal year 2013. Total actual maintenance and preservation costs for bridges on interstate roads exceeded plan. Bridge sufficiency ratings were within the State's policy for the maintenance of bridges in all road classes

## Economic Factors

The economic and revenue forecasts upon which the FY 2012 - FY 2013 State budget was based were presented to the State Budget Committee on April 15, 2011. At that time, real Gross Domestic Product (real GDP) was forecast to increase by $3.1 \%$ in FY 2012, while nominal GDP was forecast to increase by $4.8 \%$. Corporate profits were forecast to increase by $2.7 \%$ and the S\&P 500 was forecast to increase by $10.7 \%$. Indiana personal income and Indiana personal income net of transfer payments were forecast to increase by $3.9 \%$ and $4.2 \%$, respectively. The Indiana unemployment rate was forecast to average 8.5\% for FY 2012.

The April 2011 forecast was last updated on December 14, 2011. Real GDP was forecast to increase by $1.7 \%$ in FY 2012. Corporate profits were forecast to increase by $6.5 \%$ and the S\&P 500 was forecast to decrease by $0.2 \%$. For FY 2012, the US personal savings rate was forecast to average $3.8 \%$.

## Contacting the Auditor of State

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the State's finances and to demonstrate the State's accountability for the money it receives. If you have questions about this report or need additional

Indiana personal income was forecast to increase by $3.2 \%$ in FY 2012, while transfer payments as a percent of Indiana personal income were forecasted to average 20.1\%.

The U.S. Bureau of Economic Analysis (BEA) currently estimates that real GDP increased by $2.0 \%$ in FY 2012. Corporate profits and the S\&P 500 increased by $7.7 \%$ and $4.7 \%$, respectively, in FY 2012. The US personal savings rate averaged $3.7 \%$ during this time. BEA currently estimates that Indiana personal income increased by $4.4 \%$. Transfer payments as a percent of Indiana personal income averaged $19.6 \%$ in FY 2012. The Indiana unemployment rate averaged 8.7\% in FY 2012.
financial information, contact the Auditor of State, Room 240 State House, 200 West Washington Street, Indianapolis, Indiana 46204-2793, telephone (317) 232-3300.


## BASIC FINANCIAL STATEMENTS



# GOVERNMENT-WIDE 

## FINANCIAL STATEMENTS

## State of Indiana

Statement of Net Assets
June 30, 2012
(amounts expressed in thousands)


## State of Indiana

## Statement of Net Assets

June 30, 2012
(amounts expressed in thousands)

|  | Primary Government |  |  |  |  |  | Component Units |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Governmental Activities | Business-type Activities |  | Total |  |  |  |
| Long-term liabilities: |  |  |  |  |  |  |  |  |
| Accrued liability for compensated absences |  | 63,754 |  | 251 |  | 64,005 |  | 69,890 |
| Claims payable |  | - |  | 26,283 |  | 26,283 |  | - |
| Intergovernmental payable |  | 20,000 |  | - |  | 20,000 |  |  |
| Accrued prize liability |  | - |  | - |  | - |  | 124,241 |
| Net pension obligations |  | 1,344,297 |  | - |  | 1,344,297 |  | - |
| Other postemployment benefits |  | 119,631 |  | - |  | 119,631 |  | 75,475 |
| Pollution remediation payable |  | 38,691 |  | - |  | 38,691 |  | 2,797 |
| Due to component unit |  | 50,000 |  | - |  | 50,000 |  |  |
| Unearned revenue |  | - |  | - |  | - |  | 3,439,716 |
| Capital lease payable |  | 1,158,779 |  | - |  | 1,158,779 |  | 2,611 |
| Funds held in trust for others |  | - |  | - |  | - |  | 181,223 |
| Advances from federal government |  | - |  | - |  | - |  | 30,653 |
| Revenue bonds/notes payable |  | - |  | - |  | - |  | 11,292,774 |
| Derivative instrument liability |  | - |  | - |  | - |  | 288,454 |
| Other noncurrent liabilities |  | - |  | - |  | - |  | 87,662 |
| Total long-term liabilities |  | 2,795,152 |  | 26,534 |  | 2,821,686 |  | 15,595,496 |
| Total liabilities |  | 5,456,077 |  | 1,753,494 |  | 7,209,571 |  | 17,921,666 |
| Net Assets: |  |  |  |  |  |  |  |  |
| Invested in capital assets net of related debt |  | 12,150,131 |  | 60 |  | 12,150,191 |  | 4,209,228 |
| Restricted-nonexpendable: |  |  |  |  |  |  |  |  |
| Grants/constitutional restrictions |  | - |  | - |  | - |  | 58,973 |
| Permanent funds |  | 501,125 |  | - |  | 501,125 |  | 72,442 |
| Future debt service |  | - |  | - |  | - |  | 192,798 |
| Public safety programs |  | - |  | - |  | - |  | 2,713 |
| Capital projects |  | - |  | - |  | - |  | 5,231 |
| Pension fund distribution |  | - |  | - |  | - |  | 425 |
| Instruction and research |  | - |  | - |  | - |  | 700,842 |
| Student aid |  | - |  | - |  | - |  | 740,945 |
| Other purposes |  | - |  | - |  | - |  | 298,717 |
| Total restricted-nonexpendable |  | 501,125 |  | - |  | 501,125 |  | 2,073,086 |
| Restricted-expendable: |  |  |  |  |  |  |  |  |
| Instruction and research |  | - |  | - |  | - |  | 587,321 |
| Grants/constitutional restrictions |  | 363,212 |  | - |  | 363,212 |  | 8,418 |
| Endowments |  | - |  | - |  | - |  | 407,214 |
| Future debt service |  | - |  | - |  | - |  | 307,722 |
| Public safety programs |  | - |  | - |  | - |  | 6,599 |
| Student aid |  | - |  | - |  | - |  | 705,529 |
| Auxiliary enterprises |  | - |  | - |  | - |  | 2,396 |
| Capital projects |  | - |  | - |  | - |  | 223,210 |
| Repairs and rehabilitation |  | - |  | - |  | - |  | 167 |
| Water pollution and drinking water projects |  | - |  | - |  | - |  | 1,189,748 |
| Other purposes |  | - |  | - |  | - |  | 474,160 |
| Total restricted-expendable |  | 363,212 |  | - |  | 363,212 |  | 3,912,484 |
| Unrestricted |  | 6,203,685 |  | (1,544,498) |  | 4,659,187 |  | 1,670,451 |
| Total net assets | \$ | 19,218,153 | \$ | (1,544,438) | \$ | 17,673,715 | \$ | 11,865,249 |

State of Indiana
Statement of Activities
For the Year Ended June 30, 2012
(amounts expressed in thousands)

Functions/Programs
Primary government:
Governmental activities:
General government
Public safety
Health
Welfare
Conservation, culture and development
Education
Transportation
Unallocated interest expense
Total governmental activities

Business-type activities
Unemployment Compensation Fund
Malpractice Insurance Authority
Inns and Concessions
Total business-type activities
Total primary government
Component units:
Governmental
Proprietary
Colleges and universities
Total component units
The notes to the financial statements are an integral part of this statement.

## FUND FINANCIAL

 STATEMENTS
## 28 - State of Indiana - Comprehensive Annual Financial Report <br> State of Indiana <br> Balance Sheet <br> Governmental Funds

June 30, 2012
(amounts expressed in thousands)

|  | General Fund |  | Public Welfare- <br> Medicaid <br> Assistance Fund |  | Major Moves Construction Fund |  | ARRA of 2009 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents and investments-unrestricted | \$ | 2,401,239 | \$ | 579,016 | \$ | 1,181,875 | \$ | 14,146 |
| Securities lending collateral |  | 82,386 |  | - |  | 49,938 |  | - |
| Receivables: |  |  |  |  |  |  |  |  |
| Taxes (net of allowance for uncollectible accounts) |  | 1,630,025 |  | - |  | - |  | - |
| Securities lending |  | 24 |  | - |  | 24 |  | - |
| Accounts |  | 13,913 |  | 164,738 |  | - |  | 39 |
| Grants |  | 2 |  | 541,307 |  | - |  | 3,945 |
| Interest |  | 6,387 |  |  |  |  |  | - |
| Interfund loans |  | 81,915 |  | - |  |  |  |  |
| Due from component unit |  | 1,693 |  | - |  |  |  | - |
| Loans |  | 12,026 |  | - |  | - |  | - |
| Total assets | \$ | 4,229,610 | \$ | 1,285,061 | \$ | 1,231,837 | \$ | 18,130 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts payable | \$ | 146,766 | \$ | 871,027 | \$ | 38 | \$ | 4,177 |
| Salaries and benefits payable |  | 43,261 |  | - |  | - |  | - |
| Interfund loans |  | - |  | - |  | - |  | - |
| Interfund services used |  | 2,489 |  | - |  | - |  | 22 |
| Intergovernmental payable |  | 40,913 |  |  |  |  |  | - |
| Tax refunds payable |  | 27,807 |  | - |  | - |  | - |
| Deferred revenue |  | 508,304 |  | - |  | - |  | - |
| Accrued liability for compensated absences-current |  | 2,965 |  | - |  | - |  | - |
| Pollution remediation payable |  | 3 |  | - |  | - |  | - |
| Securities lending payable |  | 24 |  | - |  | 24 |  | - |
| Securities lending collateral |  | 82,386 |  | - |  | 49,938 |  | - |
| Total liabilities |  | 854,918 |  | 871,027 |  | 50,000 |  | 4,199 |
| Fund balance: |  |  |  |  |  |  |  |  |
| Nonspendable |  | - |  | - |  | - |  | - |
| Restricted |  | 363,212 |  | - |  | - |  | - |
| Committed |  | 20,859 |  | - |  | - |  | - |
| Assigned |  | 652,032 |  | 414,034 |  | 1,181,837 |  | 13,931 |
| Unassigned |  | 2,338,589 |  | - |  | - |  | - |
| Total fund balances |  | 3,374,692 |  | 414,034 |  | 1,181,837 |  | 13,931 |
| Total liabilities and fund balances | \$ | 4,229,610 | \$ | 1,285,061 | \$ | 1,231,837 | \$ | 18,130 |

The notes to the financial statements are an integral part of this statement.

|  | partment <br> portation | US Department of Health \& Human Services |  | Non-Major Governmental Funds |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ | - | \$ | - | \$ | 3,111,098 | \$ | 7,287,374 |
|  | - |  | - |  | 10,014 |  | 142,338 |
|  | - |  | - |  | 148,502 |  | 1,778,527 |
|  | - |  | - |  | 4 |  | 52 |
|  | 6,062 |  | - |  | 41,405 |  | 226,157 |
|  | 95,684 |  | 78,370 |  | 159,015 |  | 878,323 |
|  | - |  | - |  | 85 |  | 6,472 |
|  | - |  | - |  | - |  | 81,915 |
|  | - |  | - |  | 3,093 |  | 4,786 |
|  | - |  | - |  | 425,809 |  | 437,835 |
| \$ | 101,746 | \$ | 78,370 | \$ | 3,899,025 | \$ | 10,843,779 |
| \$ | 163,869 | \$ | 91,173 |  | 207,581 | \$ | 1,484,631 |
|  | 51 |  | 7,663 |  | 40,816 |  | 91,791 |
|  | 18,582 |  | 58,560 |  | 4,773 |  | 81,915 |
|  | 7 |  | 1,042 |  | 3,391 |  | 6,951 |
|  | - |  | - |  | 118,757 |  | 159,670 |
|  | - |  | - |  | 13,729 |  | 41,536 |
|  | - |  | - |  | 49,997 |  | 558,301 |
|  | 3 |  | 530 |  | 2,750 |  | 6,248 |
|  | - |  | - |  | 72 |  | 75 |
|  | - |  |  |  | 4 |  | 52 |
|  | - |  | - |  | 10,014 |  | 142,338 |
|  | 182,512 |  | 158,968 |  | 451,884 |  | 2,573,508 |
|  | - |  | - |  | 501,125 |  | 501,125 |
|  | - |  | - |  | - |  | 363,212 |
|  | - |  | - |  | 1,058,919 |  | 1,079,778 |
|  |  |  | - |  | 1,984,283 |  | 4,246,117 |
|  | $(80,766)$ |  | $(80,598)$ |  | $(97,186)$ |  | 2,080,039 |
|  | $(80,766)$ |  | $(80,598)$ |  | 3,447,141 |  | 8,270,271 |
| \$ | 101,746 | \$ | 78,370 | \$ | 3,899,025 | \$ | 10,843,779 |

## State of Indiana

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

June 30, 2012
(amounts expressed in thousands)

Total fund balances-governmental funds
Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

| Land | $\$$ | $1,709,958$ |
| :--- | ---: | ---: |
| Infrastructure assets | $8,946,814$ |  |
| Construction in progress |  | $1,806,023$ |
| Property, plant, and equipment |  | $2,081,440$ |
| Accumulated depreciation | $(1,202,846)$ |  |

Total capital assets, net of depreciation
$(1,202,846)$
13,341,389
The State's pension funds have net pension assets not reported as assets in the funds.
Some of the state's receivables will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

| Taxes receivable | 558,263 |
| :--- | ---: |
| Accounts receivable | 64,837 |

Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Accounts payable
Litigation liabilities
$(6,000)$
Pollution remediation $\quad(28,021)$

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

| Accrued liability for compensated absences | $(130,120)$ |
| :--- | ---: |
| Other postemployment benefits | $(91,903)$ |
| Loan from the Indiana Board for Depositories | $(50,000)$ |
| Capital lease payable | $(1,201,905)$ |
| Net pension obligations | $(1,344,297)$ |

Net assets of governmental activities
Total long-term liabilities
$(1,344,297)$

The notes to the financial statements are an integral part of this statement.


## State of Indiana

## Statement of Revenues, Expenditures, and Changes in Fund Balances <br> Governmental Funds

For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | General Fund |  | Public Welfare- <br> Medicaid <br> Assistance Fund |  | Major Moves Construction Fund |  | ARRA of 2009 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | 5,759,944 | \$ | - | \$ | - | \$ | - |
| Sales |  | 6,643,529 |  |  |  |  |  |  |
| Fuels |  | - |  | - |  |  |  |  |
| Gaming |  | 88,806 |  | - |  |  |  | - |
| Unemployment |  | - |  | - |  |  |  | 58 |
| Inheritance |  | 169,792 |  |  |  |  |  |  |
| Alcohol and tobacco |  | 299,117 |  | - |  |  |  | - |
| Insurance |  | 202,437 |  | - |  |  |  |  |
| Financial Institutions |  | - |  | - |  |  |  | - |
| Other |  | 229,771 |  |  |  |  |  |  |
| Total taxes |  | 13,393,396 |  | - |  |  |  | 58 |
| Current service charges |  | 219,472 |  | 771,336 |  |  |  | - |
| Investment income |  | 16,344 |  | - |  | 37,340 |  |  |
| Sales/rents |  | 5,503 |  | - |  |  |  | - |
| Grants |  | 12,151 |  | 4,920,546 |  | - |  | 348,329 |
| Other |  | 84,576 |  | 20,552 |  | - |  | 1 |
| Total revenues |  | 13,731,442 |  | 5,712,434 |  | 37,340 |  | 348,388 |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 1,599,461 |  | - |  | - |  | 85,667 |
| Public safety |  | 708,233 |  | - |  | - |  | 8,778 |
| Health |  | 42,650 |  | - |  | - |  | 4,335 |
| Welfare |  | 601,031 |  | 7,243,646 |  | - |  | 88,645 |
| Conservation, culture and development |  | 53,859 |  | - |  | - |  | 6,067 |
| Education |  | 8,696,505 |  | - |  | - |  | 61,345 |
| Transportation |  | 1,295 |  | - |  | 42,108 |  | 50,027 |
| Total expenditures |  | 11,703,034 |  | 7,243,646 |  | 42,108 |  | 304,864 |
| Excess (deficiency) of revenues over (under) expenditures |  | 2,028,408 |  | $(1,531,212)$ |  | $(4,768)$ |  | 43,524 |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Transfers in |  | 1,401,233 |  | 1,984,049 |  | - |  | - |
| Transfers (out) |  | $(3,116,679)$ |  | $(177,712)$ |  | $(543,342)$ |  | (36) |
| Proceeds from capital lease |  | 28,650 |  | - |  | - |  | - |
| Total other financing sources (uses) |  | (1,686,796) |  | 1,806,337 |  | $(543,342)$ |  | (36) |
| Net change in fund balances |  | 341,612 |  | 275,125 |  | $(548,110)$ |  | 43,488 |
| Fund Balance July 1, as restated |  | 3,033,080 |  | 138,909 |  | 1,729,947 |  | $(29,557)$ |
| Fund Balance June 30 | \$ | 3,374,692 | \$ | 414,034 | \$ | 1,181,837 | \$ | $\underline{ }$ |


| US Department of Transportation |  | $\begin{array}{c}\text { US Department } \\ \text { of Health \& } \\ \text { Human Services }\end{array}$ |  | Non-Major Governmental Funds |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ | - | \$ | - | \$ | 178 | \$ | 5,760,122 |
|  | - |  |  |  | 9,347 |  | 6,652,876 |
|  | - |  | - |  | 779,081 |  | 779,081 |
|  | - |  | - |  | 778,267 |  | 867,073 |
|  | - |  | - |  | $44$ |  | 102 |
|  | - |  | - |  |  |  | 169,792 |
|  | - |  | - |  | 177,561 |  | 476,678 |
|  | - |  | - |  | 4,297 |  | 206,734 |
|  | - |  | - |  | 94,490 |  | 94,490 |
|  | - |  | - |  | 20,622 |  | 250,393 |
|  | - |  |  |  | 1,863,887 |  | 15,257,341 |
|  | 5 |  | 1,510 |  | 1,225,239 |  | 2,217,562 |
|  | - |  | , |  | 31,783 |  | 85,467 |
|  | - |  | - |  | 23,020 |  | 28,523 |
|  | 1,073,489 |  | 934,124 |  | 3,561,659 |  | 10,850,298 |
|  | 40 |  | 17 |  | 55,585 |  | 160,771 |
|  | 1,073,534 |  | 935,651 |  | 6,761,173 |  | 28,599,962 |
|  | 1,529 |  | 17,346 |  | 893,361 |  | 2,597,364 |
|  | 20,206 |  | 7,531 |  | 598,467 |  | 1,343,215 |
|  | - |  | 101,581 |  | 160,428 |  | 308,994 |
|  | 13 |  | 1,268,961 |  | 1,869,878 |  | 11,072,174 |
|  | 2,044 |  | - |  | 476,324 |  | 538,294 |
|  | - |  | 2,175 |  | 1,429,001 |  | 10,189,026 |
|  | 1,299,742 |  | - |  | 1,051,418 |  | 2,444,590 |
|  | 1,323,534 |  | 1,397,594 |  | 6,478,877 |  | 28,493,657 |
|  | $(250,000)$ |  | $(461,943)$ |  | 282,296 |  | 106,305 |
|  | $\begin{aligned} & 168,635 \\ & (92,541) \end{aligned}$ |  | $\begin{gathered} 352,170 \\ (14,951) \end{gathered}$ |  | $\begin{gathered} 2,160,656 \\ (2,079,931) \end{gathered}$ |  | $\begin{gathered} 6,066,743 \\ (6,025,192) \end{gathered}$ |
|  | - |  | 23 |  | 3,144 |  | 31,817 |
|  | 76,094 |  | 337,242 |  | 83,869 |  | 73,368 |
|  | $(173,906)$ |  | $(124,701)$ |  | 366,165 |  | 179,673 |
|  | 93,140 |  | 44,103 |  | 3,080,976 |  | 8,090,598 |
| \$ | $\stackrel{(80,766)}{ }$ | \$ | $(80,598)$ | \$ | 3,447,141 | \$ | 8,270,271 |

# State of Indiana <br> Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2012 

## (amounts expressed in thousands)

Net change in fund balances-total governmental funds

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report net capital outlays for infrastructure as expenditures. However in the statement of activities these outlays are capitalized and under the modified approach not depreciated. This is the amount of the net capital outlays for infrastructure under the modified approach in the current period.

Governmental funds report net capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net capital outlays ( $\$ 119,771$ ) exceeds depreciation of $\$ 67,639$ in the current period.

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.
Tax revenue
Non-tax revenue
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds.
Operating expenses
30,567
Statutory expenses 10,000
Amounts due to component units $\quad 15,145$
The change in net pension assets and net pension obligations do not provide or require the use of current financial resources:
Decrease in net pension assets
Increase in net pension obligations
The change in other postemployment benefits do not provide or require the use of current financial resources.

Internal service funds are used by management to charge the costs of certain activities, such as insurance, data processing, telecommunications, fleet management, and printing, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.

Change in net assets of governmental activities.
\$
320,673

The notes to the financial statements are an integral part of this statement.


## State of Indiana

Statement of Fund Net Assets
Proprietary Funds

## June 30, 2012

(amounts expressed in thousands)


## State of Indiana

Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

## Operating revenues: <br> Sales/rents/premiums <br> Employer contributions <br> Charges for services <br> Federal revenues <br> Other

Total operating revenues
Cost of sales
Gross margin
Operating expenses:
General and administrative exp
Claims expense
Health / disability benefit payn
Unemployment compensation
Depreciation and amortization
Other
Total operating expenses
Operating income (loss)

Nonoperating revenues (expenses):
Interest and other investment income
Interest and other investment expense
Gain (Loss) on disposition of assets
Federal grants
Other

| Total nonoperating revenues (expenses) |  | $(54,888)$ |  | 3,753 |  | $(51,135)$ |  | (447) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income before contributions and transfers |  | 141,243 |  | 6,876 |  | 148,119 |  | $(22,360)$ |
| Transfers in |  | - |  | - |  | - |  | 550 |
| Transfers (out) |  | - |  | $(2,101)$ |  | $(2,101)$ |  | $(40,000)$ |
| Change in net assets |  | 141,243 |  | 4,775 |  | 146,018 |  | $(61,810)$ |
| Total net assets, July 1, as restated |  | $(1,725,060)$ |  | 34,604 |  | $(1,690,456)$ |  | 118,014 |
| Total net assets, June 30 | \$ | $(1,583,817)$ | \$ | 39,379 | \$ | $(1,544,438)$ | \$ | 56,204 |

The notes to the financial statements are an integral part of this statement.

## State of Indiana <br> Statement of Cash Flows <br> Proprietary Funds <br> For the Fiscal Year Ended June 30, 2012

## (amounts expressed in thousands)

| Cash flows from operating activities: | Unemployment Compensation Fund |  | Non-Major Enterprise Funds |  | Total |  | Internal Service Funds |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |
| Cash received from customers | \$ | 1,046,126 | \$ | 26,229 | \$ | 1,072,355 | \$ | 515,476 |
| Cash paid for general and administrative |  | $(2,183)$ |  | $(17,383)$ |  | $(19,566)$ |  | $(156,065)$ |
| Cash paid for salary/health/disability benefit payments |  | - |  | - |  | - |  | $(347,979)$ |
| Cash paid to suppliers |  | - |  | $(4,251)$ |  | $(4,251)$ |  | $(24,957)$ |
| Cash paid for claims expense |  | $(2,728,160)$ |  | $(4,393)$ |  | $(2,732,553)$ |  | - |
| Net cash provided (used) by operating activities |  | $(1,684,217)$ |  | 202 |  | $(1,684,015)$ |  | $(13,525)$ |
| Cash flows from noncapital financing activities: |  |  |  |  |  |  |  |  |
| Transfers in |  | - |  | - |  | - |  | 550 |
| Transfers out |  | - |  | $(2,101)$ |  | $(2,101)$ |  | $(40,000)$ |
| Loan from federal government |  | 2,639,785 |  | - |  | 2,639,785 |  | - |
| Repayment of loan from federal government |  | $(922,958)$ |  | - |  | $(922,958)$ |  |  |
| Federal grants |  | 6,890 |  | - |  | 6,890 |  | - |
| Net cash provided (used) by noncapital financing activities |  | 1,723,717 |  | $(2,101)$ |  | 1,721,616 |  | $(39,450)$ |
| Cash flows from capital and related financing activities: |  |  |  |  |  |  |  |  |
| Acquisition/construction of capital assets |  | - |  | - |  | - |  | $(5,409)$ |
| Proceeds from sale of assets |  | - |  | - |  | - |  | 555 |
| Principal payments -- capital leases |  | - |  | - |  | - |  | (306) |
| Interest paid |  | - |  | - |  | - |  | (662) |
| Net cash provided (used) by capital and related financing activities |  | - |  | - |  | - |  | $(5,822)$ |
| Cash flows from investing activities: |  |  |  |  |  |  |  |  |
| Proceeds from sales of investments |  |  |  | 5,000 |  | 5,000 |  | - |
| Purchase of investments |  | - |  | $(2,758)$ |  | $(2,758)$ |  | - |
| Interest income (expense) on investments |  | $(60,306)$ |  | 2,473 |  | $(57,833)$ |  | 1 |
| Net cash provided (used) by investing activities |  | $(60,306)$ |  | 4,715 |  | $(55,591)$ |  | 1 |
| Net increase (decrease) in cash and cash equivalents |  | $(20,806)$ |  | 2,816 |  | $(17,990)$ |  | $(58,796)$ |
| Cash and cash equivalents, July 1 |  | 55,464 |  | 5,235 |  | 60,699 |  | 130,089 |
| Cash and cash equivalents, June 30 | \$ | 34,658 | \$ | 8,051 | \$ | 42,709 | \$ | 71,293 |
| Reconciliation of cash, cash equivalents and investments: |  |  |  |  |  |  |  |  |
| Cash and cash equivalents unrestricted at end of year | \$ | 34,658 | \$ | 8,051 | \$ | 42,709 | \$ | 71,293 |
| Investments unrestricted |  | - |  | 65,965 |  | 65,965 |  | - |
| Cash, cash equivalents and investments per balance sheet | \$ | 34,658 | \$ | 74,016 | \$ | 108,674 | \$ | 71,293 |
| Noncash investing, capital and financing activities: Increase (Decrease) in fair value of investments | \$ |  | \$ | 1,351 | \$ | 1,351 | \$ |  |

State of Indiana
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

|  | Unemployment Compensation Fund |  | Non-Major Enterprise Funds |  | Total |  | Internal Service Funds |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Reconciliation of operating income to net cash provided (used) by operating activities: |  |  |  |  |  |  |  |  |
| Operating income (loss) | \$ | 196,131 | \$ | 3,123 | \$ | 199,254 | \$ | $(21,913)$ |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |  |  |  |  |  |  |  |  |
| Depreciation/amortization expense |  | - |  | 24 |  | 24 |  | 6,726 |
| (Increase) decrease in receivables |  | $(11,533)$ |  | 68 |  | $(11,465)$ |  | $(2,913)$ |
| (Increase) decrease in interfund services provided |  | - |  | - |  | - |  | (242) |
| (Increase) decrease in inventory |  | - |  | (3) |  | (3) |  | (851) |
| (Increase) decrease in prepaid expenses |  | - |  | (15) |  | (15) |  | - |
| Increase (decrease) in claims payable |  |  |  | $(2,892)$ |  | $(2,892)$ |  | - |
| Increase (decrease) in health and disability benefits payable |  | - |  | - |  | - |  | 5,775 |
| Increase (decrease) in accounts payable |  | $(1,868,815)$ |  | (15) |  | $(1,868,830)$ |  | $(1,034)$ |
| Increase (decrease) in deferred revenue |  | - |  | (62) |  | (62) |  | (304) |
| Increase (decrease) in salaries payable |  | - |  | (116) |  | (116) |  | 746 |
| Increase (decrease) in compensated absences |  | - |  | (16) |  | (16) |  | 484 |
| Increase (decrease) in other payables |  | - |  | 106 |  | 106 |  | 1 |
| Net cash provided (used) by operating activities | \$ | $(1,684,217)$ | \$ | 202 | \$ | $(1,684,015)$ | \$ | $(13,525)$ |

## State of Indiana

## Statement of Fiduciary Net Assets <br> Fiduciary Funds

June 30, 2012
(amounts expressed in thousands)

## Assets:

Cash, cash equivalents and non-pension investments
Securities lending collatera
Repurchase agreements
Receivables:
Taxes

## Contributions

Interest
Member loans
From investment sales
Other
Total receivables
Pension and other employee benefit investments at fair value:
Short term investments
Equity Securities
Debt Securities
Mutual Funds and Collective Trust Funds
Other
Total investments
Pool Investments at Amortized Cost:
Cash and cash equivalents
U.S. Government Agencies

Commercial Paper
Total investments
Other assets
Property, plant and equipment
net of accumulated depreciation

Total assets

Liabilities:
Accounts/escrows payable
Salaries and benefits payable
Management fee payable
Benefits payable
Distributions payable
Intergovernmental payable
Investment purchases payable
Securities purchased payable
Securities lending collateral
Other
Total liabilities
Net assets:
Held in trust for:
Employees' pension benefits
OPEB benefits
Future death benefits
Local units
Trust beneficiaries
Local government investment pool participants

## Total net assets

The notes to the financial statements are an integral part of this statement.


|  | 25,935,649 |  | - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 281,161 |  | - |  |  |
|  | 12,366 |  |  |  |  |
|  | 4,521 |  | - |  |  |
|  | - |  | 54,880 |  |  |
|  | - |  | - |  | 373,819 |
| \$ | 26,233,697 | \$ | 54,880 | \$ | 373,819 |

State of Indiana<br>Statement of Changes in Fiduciary Net Assets<br>Fiduciary Funds<br>For the Year Ended June 30, 2012<br>(amounts expressed in thousands)

Additions:

| Member contributions | \$ | 341,611 | \$ | 3,988 | \$ | 428,966 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Employer contributions |  | 1,695,631 |  | - |  | - |
| Contributions from the State of Indiana |  | 89,763 |  | - |  | - |
| Net investment income (loss) |  | 300,315 |  | 48 |  | 1,164 |
| Taxes |  | - |  | 84,243 |  | - |
| Less investment expense |  | $(119,318)$ |  | - |  | (1) |
| Federal reimbursements |  | 481 |  | - |  | - |
| Donations/escheats |  | - |  | 112,083 |  | - |
| Transfers in |  | 20,339 |  | - |  | - |
| Reinvestment of distributions |  | - |  | - |  | 564 |
| Other |  | 300 |  | - |  | - |
| Total additions |  | 2,329,122 |  | 200,362 |  | 430,693 |
| Deductions: |  |  |  |  |  |  |
| Pension and disability benefits |  | 2,063,840 |  | - |  | - |
| Retiree health benefits |  | 13,163 |  | - |  |  |
| Death benefits |  | 938 |  | - |  | - |
| Payments to participants/beneficiaries |  | - |  | 187,625 |  | 565 |
| Refunds of contributions and interest |  | 95,431 |  | - |  | 675,382 |
| Administrative |  | 31,984 |  | - |  | 414 |
| Pension relief distributions |  | 224,220 |  |  |  | - |
| Capital projects |  | 9,359 |  | - |  | - |
| Transfers out |  | 20,339 |  | - |  | - |
| Other |  | 250 |  | - |  | 186 |
| Total deductions |  | 2,459,524 |  | 187,625 |  | 676,547 |
| Net increase (decrease) in net assets |  | $(130,402)$ |  | 12,737 |  | $(245,854)$ |
| Net assets held in trust, July 1, as restated |  | 26,364,099 |  | 42,143 |  | 619,673 |
| Net assets held in trust, June 30 | \$ | 26,233,697 | \$ | 54,880 | \$ | 373,819 |

The notes to the financial statements are an integral part of this statement.

State of Indiana
Combining Statement of Net Assets
Discretely Presented Component Units
June 30, 2012
(amounts expressed in thousands)

|  | Governmental |  | Proprietary |  | Colleges and Universities |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets: |  |  |  |  |  |  |  |  |
| Assets: ${ }_{\text {Curent assets: }}$ |  |  |  |  |  |  |  |  |
| Cash, cash equivalents and investment | \$ | 138,007 | \$ | 2,040,668 | \$ | 1,876,124 | \$ | 4,054,799 |
| Securities lending collatera |  |  |  | 76,035 |  | 53,597 |  | 129,632 |
| Receivables (net)' |  | 153 |  | 189,627 |  | 414,722 |  | 604,502 |
| Intergovernmental receivabls |  |  |  | 264,750 |  |  |  | 264,750 |
| Inventory |  |  |  | 680 |  | 16,353 |  | 17,033 |
| Prepaid expenses |  | - |  | 2,800 |  | 5,777 |  | 8,577 |
| Loans receivable |  | 910 |  | 215,775 |  |  |  | 216,685 |
| Investment in direct financing leası |  | . |  | 66,934 |  | - |  | 66,934 |
| Funds held in trust by other: |  |  |  |  |  | 23,402 |  | 23,402 |
| Other current assets |  | - |  | 14,734 |  | 70,005 |  | 84,739 |
| Total current assets |  | 139,071 |  | 2,872,003 |  | 2,459,980 |  | 5,471,054 |
| Noncurrent assets |  |  |  |  |  |  |  |  |
| Cash, cash equivalents and investments - restricte |  |  |  | 1,320,081 |  | 2,200,689 |  | 3,520,770 |
| Other receivables |  |  |  | 1,506 |  | 437,045 |  | 438,551 |
| Investments - unrestrictec |  | - |  | 400,522 |  | 4,247,864 |  | 4,648,386 |
| Loans receivable |  | 28,328 |  | 3,156,773 |  |  |  | 3,185,101 |
| Bond issuance costs net of amortizatior |  |  |  | 37,714 |  | 2,953 |  | 40,667 |
| Intergovernmental loans |  |  |  | 1,652,945 |  |  |  | 1,652,945 |
| Due from primary government |  | - |  | 50,000 |  |  |  | 50,000 |
| Investment in direct financing leası |  |  |  | 2,196,175 |  |  |  | 2,196,175 |
| Deferred outtlow - derivative instrumen |  |  |  | 285,068 |  | 3,386 |  | 288,454 |
| Net pension assets |  | - |  | 1,727 |  |  |  | 1,727 |
| Other postemployment benefits |  |  |  |  |  | 26,407 |  | 26,407 |
| Capital assets |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Land |  |  |  | 242,135 |  | 364,397 |  | 606,532 |
| Infrastructure |  |  |  | 538,207 |  | 372,414 |  | 910,621 |
| Construction in progress |  |  |  | 54,654 |  | 526,453 |  | 581,107 |
| Property, plant, and equipmen Less accumulated depreciatior |  | $\begin{gathered} 381 \\ (155) \\ \hline \end{gathered}$ |  | $\begin{gathered} 1,434,436 \\ (623,701) \\ \hline \end{gathered}$ |  | $\begin{gathered} 9,691,421 \\ (4,367,498) \end{gathered}$ |  | $\begin{gathered} 11,126,238 \\ (4,991,354) \\ \hline \end{gathered}$ |
| Capital assets, net of accumulated depreciatio |  | 226 |  | 1,645,731 |  | 6,587,187 |  | 8,233,144 |
| Total noncurrent assets |  | 28,554 |  | 10,753,904 |  | 13,533,404 |  | 24,315,862 |
| Total assets |  | 167,625 |  | 13,625,907 |  | 15,993,384 |  | 29,786,916 |
|  |  |  |  |  |  |  |  |  |
| Liabilities: <br> Current liabilities |  |  |  |  |  |  |  |  |
| Accounts payable |  | 2,254 |  | 46,996 |  | 312,812 |  | 362,062 |
| Claims payable |  | - |  | 18,736 |  |  |  | 18,736 |
| Interest payable |  |  |  | 115,415 |  | 31,650 |  | 147,065 |
| Current portion of long-term deb |  |  |  | 646,360 |  | 262,038 |  | 908,398 |
| Due to primary governmen |  | - |  | 3,093 |  | 1,693 |  | 4,786 |
| Capital lease payable |  |  |  |  |  | 1,885 |  | 1,885 |
| Accrued prize liability |  |  |  | 70,408 |  |  |  | 70,408 |
| Salaries, health, disability, and benefits payabl |  | 318 |  | 173 |  | 118,257 |  | 118,748 |
| Deferred revenue |  | 19,896 |  | 108,035 |  | 248,657 |  | 376,588 |
| Accrued liability for compensated absence: |  | 263 |  | 177 |  | 85,244 |  | 85,684 |
| Pollution remediation payabls |  | - |  | 482 |  | 284 |  | 766 |
| Securities lending collatera |  | - |  | 76,035 |  | 53,597 |  | 129,632 |
| Deposits held in custody for other: |  |  |  | 32,529 |  | 58,871 |  | 91,400 |
| Other current liabilitie؛ |  | - |  | 4,746 |  | 5,267 |  | 10,013 |
| Total current liabilities |  | 22,730 |  | 1,123,185 |  | 1,180,255 |  | 2,326,170 |
| Long-term liabilities |  |  |  |  |  |  |  |  |
| Accrued liability for compensated absence: |  | 103 |  | 199 |  | 69,588 |  | 69,890 |
| Accrued prize liabilit) |  |  |  | 124,241 |  |  |  | 124,241 |
| Other postemployment benefits |  |  |  |  |  | 75,475 |  | 75,475 |
| Pollution remediation payabls |  |  |  | 2,797 |  |  |  | 2,797 |
| Deferred revenue |  |  |  | 3,402,662 |  | 37,054 |  | 3,439,716 |
| Capital lease payable |  | - |  | , |  | 2,611 |  | 2,611 |
| Funds held in trust for other: |  |  |  | - |  | 181,223 |  | 181,223 |
| Advances from federal government |  |  |  | 1,830 |  | 28,823 |  | 30,653 |
| Revenue bonds/notes payabls |  |  |  | 8,608,434 |  | 2,684,340 |  | 11,292,774 |
| Derivative instrument liabilit! |  |  |  | 285,068 |  | 3,386 |  | 288,454 |
| Other noncurrent liabilitie: |  | - |  | 3,786 |  | 83,876 |  | 87,662 |
| Total long-term liabilities |  | 103 |  | 12,429,017 |  | 3,166,376 |  | 15,595,496 |
| Total liabilities |  | 22,833 |  | 13,552,202 |  | 4,346,631 |  | 17,921,666 |
| Net Assets: |  |  |  |  |  |  |  |  |
| Invested in capital assets net of related dekRestricted-nonexpendable |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Grants/constitutional restriction |  | - |  | 58,973 |  | - |  | 58,973 |
| Permanent funds |  | - |  |  |  | 72,442 |  | 72,442 |
| Future debt service |  | - |  | 192,798 |  |  |  | 192,798 |
| Public safety programs |  |  |  |  |  | 2,713 |  | 2,713 |
| Capital projects |  |  |  | 673 |  | 4,558 |  | 5,231 |
| Pension fund distributiol |  | - |  | 425 |  |  |  | 425 |
| Instruction and researct |  |  |  |  |  | 700,842 |  | 700,842 |
| Student aid |  | - |  | 217 |  | 740,728 |  | 740,945 |
| Other purposes |  | - |  |  |  | 298,717 |  | 298,717 |
| Total restricted-nonexpendabls |  | - |  | 253,086 |  | 1,820,000 |  | 2,073,086 |
| Restricted-expendable |  |  |  |  |  |  |  |  |
| Instruction and researct |  | - |  | - |  | 587,321 |  | 587,321 |
| Grants/constitutional restriction |  | - |  | 1,688 |  | 6,730 |  | 8,418 |
| Endowments |  |  |  | 113 |  | 407,101 |  | 407,214 |
| Future debt service |  |  |  | 281,014 |  | 26,708 |  | 307,722 |
| Public safety programs |  | - |  |  |  | 6,599 |  | 6,599 |
| Student aid |  |  |  |  |  | 705,529 |  | 705,529 |
| Auxiliary enterprise: |  | - |  | - |  | 2,396 |  | 2,396 |
| Capital projects |  | - |  | 17,459 |  | 205,751 |  | 223,210 |
| Repairs and rehabilitatior |  |  |  | 167 |  | - |  | 167 |
| Water pollution and drinking water projects |  |  |  | 1,189,748 |  | - |  | 1,189,748 |
| Other purposes |  | - |  | 1,865 |  | 472,295 |  | 474,160 |
| Total restricted-expendable |  |  |  | 1,492,054 |  | 2,420,430 |  | 3,912,484 |
| Unrestricted |  | 144,565 |  | (2,062,894) |  | 3,588,780 |  | 1,670,451 |
| Total net assets | \$ | $\underline{ }$ 144,791 | \$ | $\xrightarrow{73,705}$ | \$ | $\underline{\text { 11,646,753 }}$ | \$ | 11,865,249 |

## State of Indiana



| Expenses |  | Program Revenues |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Charges for Services |  | Operating Grants and Contributions |  | Capital Grants and Contributions |  |
| \$ | 43,162 | \$ | 240 | \$ | 11,309 | \$ | - |
|  | 2,045,267 |  | 1,465,160 |  | 758,801 |  | 324 |
|  | 6,203,281 |  | 3,293,396 |  | 1,120,681 |  | 56,755 |
| \$ | 8,291,710 | \$ | 4,758,796 | \$ | 1,890,791 | \$ | 57,079 |
|  |  | General Revenues: Gaming tax |  |  |  |  |  |
|  |  | Revenue not restricted to specific programs |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  | Investment earnings |  |  |  |  |  |
|  |  | Payments from State of Indiana |  |  |  |  |  |
|  |  | Other |  |  |  |  |  |
|  |  | Total general revenues |  |  |  |  |  |
|  |  | Change in net assets |  |  |  |  |  |
|  |  | Net assets - beginning, as restated |  |  |  |  |  |
|  |  | Net assets - ending |  |  |  |  |  |

The notes to the financial statements are an integral part of this statement.

## State of Indiana

Combining Statement of Net Assets
Discretely Presented Component Units -

## Proprietary Funds

## June 30, 2012

(amounts expressed in thousands)
Assets
Current assets:
Cash, cash equivalents and investments
Securities lending collateral
Receivables (net)
Intergovernmental receivable
Inventory
Prepaid expenses
Loans
Investment in direct financing lease
Other current assets

Total current assets

| Indiana Finance Authority | Indiana Bond Bank | Indiana Housing and Community Development Authority | Board for Depositories | Secondary Market for Education Loans |
| :---: | :---: | :---: | :---: | :---: |
| \$ 1,107,422 | \$ 99,667 | \$ 367,469 | \$ 149,651 | \$ 158,973 |
| 95,678 | 21,476 | 4,170 | 607 | 35,669 |
| - | 264,750 | - | - | - |
| - | - | - | - | - |
| - | - | - | 7 | 1,398 |
| 124,311 | - | 17,950 | - | 73,514 |
| 66,754 | - |  | - | - |
| 9 | - | 14,725 | - | - |
| 1,394,174 | 385,893 | 404,314 | 150,265 | 269,554 |

Noncurrent assets:
Cash, cash equivalents and investments - restricted
Other receivables
Investments - unrestricted
Loans receivable
Bond issuance costs, net of amortization
Intergovernmental loans
Due from primary government
Investment in direct financing lease
Deferred outflow - derivative instrument
Net pension assets
Other noncurrent assets
Capital assets:
Land
Infrastructure
Construction in progress
Property, plant, and equipment
Less accumulated depreciation
Total capital assets, net of depreciation
Total noncurrent assets
Total assets
Liabilities
Current liabilities:
Accounts payable
Claims payable
Interest payable
Current portion of long-term debt
Due to primary government
Accrued prize liability
Salaries, health, disability, and benefits payable
Deferred revenue
Accrued liability for compensated absences
Pollution remediation payable
Securities lending collateral
Deposits held in custody for others
Other current liabilities

| - | 29,775 | 1,032,609 | 100,171 | - |
| :---: | :---: | :---: | :---: | :---: |
| - |  | 1,498 | - | - |
| 342,383 |  | 40,161 | - | 17,978 |
| 2,813,597 | - | 29,854 | - | 1,290,274 |
| 12,644 | 17,630 | 7,127 | - | - |
| - | 1,652,945 | - | - | - |
| - | - |  | 50,000 | - |
| 1,241,795 | - | - | - | - |
| 252,801 | 14,617 | 17,649 | - | - |
| - | - | - | - | - |
| 125 | - | 131 | - | 5,186 |
| 85,330 | - | - | - | - |
| 483,460 | - | - | - | - |
| 40,515 | - | $\checkmark$ | - | - |
| 1,278,568 | - | 6,268 | 237 | 1,491 |
| $(482,303)$ | - | $(4,059)$ | (204) | $(1,264)$ |
| 1,405,570 | - | 2,209 | 33 | 227 |
| 6,068,915 | 1,714,967 | 1,131,238 | 150,204 | 1,313,665 |
| 7,463,089 | 2,100,860 | 1,535,552 | 300,469 | 1,583,219 |
| 5,177 | 598 | 13,515 | 50 | 7,608 |
| 63, |  | $17.75{ }^{-}$ | - | - |
| 63,740 | 33,409 | 17,756 | - | 272 |
| 247,854 | 312,640 | 53,695 | - | 30,500 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 65,585 | - | 30,909 | - | - |
| - |  | - | - | - |
| 482 | - | - | - | - |
| - |  | - | - | - |
| - | 32,529 | - | - | - |
| 1,005 | - | - | 4 | - |
| 383,843 | 379,176 | 115,875 | 54 | 38,380 |

Long-term liabilities:
Accrued liability for compensated absences
Accrued prize liability
Pollution remediation payable
Deferred revenue
Advances from federal government
Revenue bonds/notes payable
Derivative instrument liability
Other noncurrent liabilities
Total long-term liabilities
$\quad$ Total liabilities
Net assets
Invested in capital assets net of related debt
Restricted-nonexpendable
Grants/constitutional restrictions
Future debt service
Capital projects
Pension fund distribution
Student aid
Other purposes
Total restricted-nonexpendable
Restricted-expendable
Instruction and research
Grants/constitutional restrictions
Endowments
Future debt service
Capital projects
Repairs and rehabilitation
Water pollution and drinking water projects
Other purposes
Total restricted-expendable
Unrestricted (deficit)
Total net assets


## State of Indiana



| Net (Expense) Revenue and Changes |
| :---: |
| in Net Assets |


|  |  <br> $\omega$ |  | $\begin{aligned} & \bar{G} \\ & \stackrel{y}{N} \end{aligned}$ | \|c|cc|c|c| |
| :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & \stackrel{\sigma}{\mathrm{N}} \end{aligned}$ <br> $\leftrightarrow$ | $\begin{aligned} & \stackrel{\Im}{N} \\ & \stackrel{y}{2} \end{aligned}$ | กั |  |
|  | N <br> $\stackrel{N}{N}$ <br>  <br> $\infty$ |  | ¢ |  |


| $(219)$ |
| :--- |




## State of Indiana

 Combining Statement of Activities Proprietary Funds For the Fiscal Year Ended June 30, 2012
Net (Expense) Revenue and Changes in Net Assets

|  | Board for Depositories |  | Secondary <br> Market for <br> Education <br> Loans |  | State Lottery Commission |  | Indiana Stadium and Convention Building Authority |  | Non-Major |  | IFA \& ISCBA Interfund Eliminations |  | Net (Expense) Revenue |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Indiana Finance Authority (IFA) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 164,251 |
| Indiana Bond Bank |  |  |  | - |  | - |  |  |  | - |  |  |  | (219) |
| Indiana Housing and Community Development Authority |  | - |  | - |  | - |  | - |  | - |  |  |  | 26,489 |
| Board for Depositories |  | (58) |  | - |  | - |  | - |  | - |  |  |  | (58) |
| Secondary Market for Educational Loans |  | - |  | 6,430 |  | - |  | - |  | - |  | - |  | 6,430 |
| State Lottery Commission |  | - |  | - |  | 5,521 |  | - |  | - |  |  |  | 5,521 |
| Indiana Stadium and Convention Building Authority (ISCBA) |  | - |  | - |  | - |  | $(6,232)$ |  | - |  | - |  | $(6,232)$ |
| Non-Major Proprietary |  | - |  | - |  | - |  | - |  | $(17,164)$ |  | - |  | $(17,164)$ |
| IFA and ISCBA Interfund Eliminations |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Total component units |  | (58) |  | 6,430 |  | 5,521 |  | $(6,232)$ |  | $(17,164)$ |  | - |  | 179,018 |
| General revenues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Investment earnings |  | - |  | - |  | 16,615 |  | 43 |  | 378 |  | - |  | 101,358 |
| Payments from State of Indiana |  | - |  | - |  | - |  | - |  | 17,837 |  | - |  | 17,837 |
| Other |  | - |  | - |  | - |  | - |  | 5,833 |  | - |  | 5,833 |
| Total general revenues |  | - |  | - |  | 16,615 |  | 43 |  | 24,048 |  | - |  | 125,028 |
| Change in net assets |  | (58) |  | 6,430 |  | 22,136 |  | $(6,189)$ |  | 6,884 |  | - |  | 304,046 |
| Net assets - beginning, as restated |  | 300,473 |  | 112,923 |  | 5,000 |  | 22,220 |  | 251,987 |  | - |  | $(230,341)$ |
| Net assets - ending | \$ | 300,415 | \$ | 119,353 | \$ | 27,136 | \$ | 16,031 | \$ | 258,871 | \$ | - | \$ | 73,705 |

## State of Indiana

Combining Statement of Net Assets
Discretely Presented Component Units -

## Colleges and Universities

June 30, 2012
(amounts expressed in thousands)

|  | Indiana University | Purdue University | Non-Major Colleges and Universities | Totals |
| :---: | :---: | :---: | :---: | :---: |
| Assets |  |  |  |  |
| Current assets: |  |  |  |  |
| Cash, cash equivalents and investments | \$ 911,034 | 501,705 | \$ 463,385 | \$ 1,876,124 |
| Securities lending collateral | 53,597 | - |  | 53,597 |
| Receivables (net) | 132,631 | 135,222 | 146,869 | 414,722 |
| Inventory | 11,389 | - | 4,964 | 16,353 |
| Prepaid expenses | - | - | 5,777 | 5,777 |
| Funds held in trust by others | - | - | 23,402 | 23,402 |
| Other current assets | 37,777 | 30,447 | 1,781 | 70,005 |
| Total current assets | 1,146,428 | 667,374 | 646,178 | 2,459,980 |
| Noncurrent assets: |  |  |  |  |
| Cash, cash equivalents and investments - restricted | - | 2,134,609 | 66,080 | 2,200,689 |
| Other receivables | 301,685 | 80,496 | 54,864 | 437,045 |
| Investments - unrestricted | 2,629,952 | 806,680 | 811,232 | 4,247,864 |
| Bond issuance costs net of amortization | - | - | 2,953 | 2,953 |
| Deferred outflow - derivative instrument | - | - | 3,386 | 3,386 |
| Other postemployment benefits | - | - | 26,407 | 26,407 |
| Other noncurrent assets | - | 13,801 | 14,072 | 27,873 |
| Capital assets: |  |  |  |  |
| Land | 94,615 | 97,340 | 172,442 | 364,397 |
| Infrastructure | 164,285 | 76,914 | 131,215 | 372,414 |
| Construction in progress | 146,311 | 305,902 | 74,240 | 526,453 |
| Property, plant, and equipment Less accumulated depreciation | $\begin{gathered} 4,032,901 \\ (1,849,546) \end{gathered}$ | $\begin{gathered} 3,118,618 \\ (1,506,944) \end{gathered}$ | $\begin{gathered} 2,539,902 \\ (1011008) \end{gathered}$ | $\begin{gathered} 9,691,421 \\ (4,367,498) \end{gathered}$ |
| Total capital assets, net of depreciation | 2,588,566 | 2,091,830 | 1,906,791 | 6,587,187 |
| Total noncurrent assets | 5,520,203 | 5,127,416 | 2,885,785 | 13,533,404 |
| Total assets | 6,666,631 | 5,794,790 | 3,531,963 | 15,993,384 |
|  |  |  |  |  |
| Liabilities <br> Current liabilities: |  |  |  |  |
| Accounts payable | 188,139 | 61,895 | 62,778 | 312,812 |
| Interest payable | 12,973 | 16,686 | 1,991 | 31,650 |
| Current portion of long-term debt | 53,654 | 136,243 | 72,141 | 262,038 |
| Due to primary government | 1,693 | - | - | 1,693 |
| Capital lease payable | 1,538 | - | 347 | 1,885 |
| Salaries, health, disability, and benefits payable | 54,130 | 33,940 | 30,187 | 118,257 |
| Deferred revenue | 177,913 | 41,271 | 29,473 | 248,657 |
| Accrued liability for compensated absences | 44,471 | 26,164 | 14,609 | 85,244 |
| Pollution remediation payable | - | - | 284 | 284 |
| Securities lending collateral | 53,597 | - | - | 53,597 |
| Deposits held in custody for others | - | 35,013 | 23,858 | 58,871 |
| Other current liabilities | - | - | 5,267 | 5,267 |
| Total current liabilities | 588,108 | 351,212 | 240,935 | 1,180,255 |
| Long-term liabilities: |  |  |  |  |
| Accrued liability for compensated absences | 19,671 | 33,523 | 16,394 | 69,588 |
| Other postemployment benefits | 22,758 | 30,694 | 22,023 | 75,475 |
| Deferred revenue | 35,102 | - | 1,952 | 37,054 |
| Capital lease payable | 1,853 | - | 758 | 2,611 |
| Funds held in trust for others | 90,128 | 58,898 | 32,197 | 181,223 |
| Advances from federal government | - | 19,924 | 8,899 | 28,823 |
| Revenue bonds/notes payable | 931,392 | 926,956 | 825,992 | 2,684,340 |
| Derivative instrument liability |  | - | 3,386 | 3,386 |
| Other noncurrent liabilities | 46,864 | 8,487 | 28,525 | 83,876 |
| Total long-term liabilities | 1,147,768 | 1,078,482 | 940,126 | 3,166,376 |
| Total liabilities | 1,735,876 | 1,429,694 | 1,181,061 | 4,346,631 |
| Net assets |  |  |  |  |
| Invested in capital assets net of related debt | 1,694,440 | 1,094,127 | 1,028,976 | 3,817,543 |
| Restricted-nonexpendable |  |  |  |  |
| Permanent funds | 26,842 | - | 45,600 | 72,442 |
| Public safety programs | - | - | 2,713 | 2,713 |
| Capital projects | 2,143 | - | 2,415 | 4,558 |
| Instruction and research | 374,661 | 293,391 | 32,790 | 700,842 |
| Student aid | 370,748 | 269,218 | 100,762 | 740,728 |
| Other purposes | 245,288 | 35,375 | 18,054 | 298,717 |
| Total restricted-nonexpendable | 1,019,682 | 597,984 | 202,334 | 1,820,000 |
| Restricted-expendable |  |  |  |  |
| Instruction and research | 272,409 | 243,941 | 70,971 | 587,321 |
| Grants/constitutional restrictions | - | - | 6,730 | 6,730 |
| Endowments | - | 401,254 | 5,847 | 407,101 |
| Future debt service | 20,271 | - | 6,437 | 26,708 |
| Public safety programs | - | 501,077 | 6,599 | 6,599 |
| Student aid | 139,711 | 501,077 | 64,741 | 705,529 |
| Auxiliary enterprises | - | - | 2,396 | 2,396 |
| Capital projects | 82,113 | 32,550 | 91,088 | 205,751 |
| Other purposes | 338,334 | 123,047 | 10,914 | 472,295 |
| Total restricted-expendable | 852,838 | 1,301,869 | 265,723 | 2,420,430 |
| Unrestricted (deficit) | 1,363,795 | 1,371,116 | 853,869 | 3,588,780 |
| Total net assets | \$ 4,930,755 | \$ 4,365,096 | 2,350,902 | 11,646,753 |

The notes to the financial statements are an integral part of this statement.

## State of Indiana

## Combining Statement of Activities

Discretely Presented Component Units Colleges and Universities
For the Year Ended June 30, 2012
(amounts expressed in thousands)

The notes to the financial statements are an integral part of this statement.


# NOTES TO THE FINANCIAL STATEMENTS 



## STATE OF INDIANA

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## STATE OF INDIANA Notes to the Financial Statements June 30, 2012 (schedule amounts are expressed in thousands)

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## A. Reporting Entity

As required by generally accepted accounting principles, these financial statements present the government (State of Indiana) and its component units. Blended component units, although legally separate entities, are in substance part of the government's operations; data from these units are combined with data of the primary government. Discretely presented component units are reported in one column in the government-wide financial statements. This column contains the governmental fund types, proprietary fund types and colleges and universities. This is to emphasize that, as well as being legally separate from the government, they also provide services to and benefit local governments and/or the citizens of the State of Indiana. Of the component units, the Indiana Housing and Community Development Authority, Ports of Indiana, Indiana State Fair Commission, Indiana Comprehensive Health Insurance Association, and the Indiana Political Subdivision Risk Management Commission have a December 31, 2011, fiscal year-end.

## Blended Component Units

The following component units are reported under the blended method as the primary government appoints a voting majority of the board and is able to impose its will. These units, although legally separate from the State, are reported as part of the State because they provide services entirely or almost entirely to the State. These component units are audited by the State Board of Accounts.

The Bureau of Motor Vehicle Commission (BMVC) was established by state law to develop and update Bureau of Motor Vehicles (BMV) policy, establish standards for the operation and maintenance of license branches, and submit budget proposals for the BMVC, BMV, and license branches. The BMVC has significant interrelated operations with the BMV and license branches. The BMV is responsible for the accurate and timely distribution of the fees and taxes (excise and wheel) collected at the license branches for driver licenses, auto and watercraft registrations, and license plates.

The BMVC consists of four individuals appointed by the governor and the chairperson who is the commissioner of the BMV. No more than three of the members may be of the same political party. The BMVC is reported as a non-major governmental fund.

The State Student Assistance Commission of Indiana (SSACI) was established by state law to assist the State in increasing the opportunities of higher education for every person who resides in Indiana and who, though being highly qualified and desiring to receive a higher education, is deterred by financial considerations. They provide data to the General Assembly to allow them to make educated policy decisions about financial aid. In addition, they assist the State in identifying which students qualify for financial aid enabling the State to efficiently distribute funds.

The SSACI consists of ten citizens appointed by the governor. Each of Indiana's nine congressional districts must be represented by a resident of the district. An at-large student member who is a student at an approved postsecondary educational institution is also an appointed member. The SSACI is reported as a non-major governmental fund.

## Discretely Presented Component Units

The following are discretely presented component units of the State of Indiana. The primary government appoints a voting majority of their boards and is able to impose its will. All governmental and proprietary component units are audited by outside auditors except for the Indiana Economic Development Corporation and State Fair Commission which are audited by the State Board of Accounts. The State Board of Accounts audits the colleges, universities, and the discrete pension trust funds. College and university foundations are audited by outside auditors.

The Indiana Economic Development Corporation (IEDC) was created to improve the quality of life for the citizens of Indiana by encouraging the diversification of Indiana's economy, by the orderly
economic development and growth of Indiana, the creation of new jobs, the retention of existing jobs, the growth and modernization of existing industry and the promotion of Indiana. The IEDC is composed of 12 members, none of whom may be members of the general assembly. These members consist of the governor and 11 individuals appointed by the governor. At least five members must belong to the same political party as the governor. At least three members must belong to a major political party other than the party of which the governor is a member. The IEDC is reported as a non-major governmental fund. The IEDC does not issue their own separately audited financial statements.

Formed on May 15, 2005, the Indiana Finance Authority (IFA) combined five formerly independent bodies under one entity. The entities combined included the Indiana Development Finance Authority, State Office Building Commission, Indiana Transportation Finance Authority, Recreational Development Commission and the State Revolving Fund. Effective July 1, 2005, all records, money, and other property held by the Auditor of State with respect to the Supplemental Drinking Water and Wastewater Assistance Programs were transferred to the IFA as the successor entity. The IFA is a body both corporate and politic, and though separate from the State of Indiana (State); the exercise by the IFA of its powers constitutes an essential governmental function. Indiana's constitution restricts State incurrence of debt. As a result, the General Assembly created the IFA and authorized it to issue revenue bonds and other obligations to finance projects for lease to the State.

The IFA finances and refinances state hospitals, state office buildings, state garages, correctional facilities, recreational facilities, highways, bridges, airport facilities, and other related facilities for the benefit of the State. The IFA also provides low interest loans to Indiana communities for environmental improvements. It also promotes business and employment opportunities by issuing tax-exempt financing for industrial development projects, rural development projects, childcare financing, and educational facility projects.

The IFA's revenue bonds and notes are special and limited obligations of the IFA, payable from lease rental revenue, bond or note proceeds and investment income. The IFA's revenue bonds are not general obligations of the IFA nor are they State debt within the meaning of any constitutional provision or limitation. The IFA cannot compel the General Assembly to make appropriations to pay
lease rentals. The Authority is reported as a proprietary fund.

The Indiana Bond Bank, created in 1984, is controlled by a board composed of the Treasurer of State, Director of Public Finance and five appointees of the Governor. The Bond Bank issues debt obligations and invests the proceeds in various projects of State and local governments. The unit is reported as a proprietary fund.

The Indiana Housing and Community Development Authority was created in 1978 for the purpose of financing residential housing for persons and families of low and moderate incomes. The Authority's board consists of the Public Finance Director of the Indiana Finance Authority, the Lieutenant Governor, the State Treasurer and four persons appointed by the Governor. The Lieutenant Governor chairs the board. The unit is reported as a proprietary fund.

The Indiana Board for Depositories was established to ensure the safekeeping and prompt payment of all public funds deposited in Indiana banks. The Board, consisting of the Governor, Treasurer of State, Auditor of State, Chairman of the Commission for Financial Institutions, State Examiner of the State Board of Accounts and four members appointed by the Governor, provides insurance on public funds in excess of the Federal Deposit Insurance Corporation limit. The unit is reported as a proprietary fund.

The Indiana Secondary Market for Education Loans, Inc. (ISM) was formed at the request of the Governor to purchase education loans in the secondary market. The Governor appointed the original Board of Directors. ISM provides in its articles of incorporation that changes in the composition of its directors or in its bylaws are subject to the approval of the Governor. The unit is reported as a proprietary fund.

The State Lottery Commission of Indiana is composed of five members appointed by the Governor. Net proceeds from the Lottery are distributed to the State to be used to supplement teachers' retirement, public employees' retirement, and the Build Indiana Fund. A portion of the Build Indiana Fund is then used to supplement the Motor Vehicle Excise Tax Replacement Fund. The Commission is reported as a proprietary fund.

Effective May 15, 2005, the Indiana Stadium and Convention Building Authority was established pursuant to House Bill 1120, which has now been codified at Indiana Code 5-1-17, as an entity of the

State to finance, design, construct and own the new Indiana Stadium in Indianapolis and the upcoming expansion of the adjacent Indiana Convention Center. The Building Authority is governed by a seven member board, comprised of four appointments by the Governor, two appointments by the Mayor of the City of Indianapolis and one appointment by the Governor following nomination from one of the counties surrounding Marion County. The Authority is reported as a proprietary fund.

The White River State Park Development Commission has the responsibility to design and implement a plan for the establishment and development of park, exposition, educational, athletic, and recreational projects to be located within one mile from the banks of the Indiana White River in a consolidated first-class city and county. The Commission is reported as a non-major proprietary fund.

The Ports of Indiana is created under Indiana Code 8-10-1-3 to construct, maintain, and operate public ports with terminal facilities and traffic exchange points for all forms of transportation on Lake Michigan and the Ohio and Wabash Rivers. The Commission consists of seven members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The State Fair Commission was established per Indiana Code 15-13-2 as the trustee for and on behalf of the people of the State of Indiana to administer the State Fairgrounds as trust property of the State of Indiana. The Commission is responsible for holding the annual Indiana State Fair in August, as well as providing accessible, cost-effective, secure and modern facilities for the variety of events held at the Fairgrounds and other properties it owns. The Commission consists of eight members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The Indiana Comprehensive Health Insurance Association was created by the State of Indiana to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage. The board of directors of the Association consists of nine members whose principal residence is in Indiana. Four members are appointed by the insurance commissioner from the members of the Association, one of which must be a representative of a health maintenance organization. Two members are appointed by the commissioner and shall be consumers representing policyholders.

Other members are the state budget director or designee and the commissioner of the department of insurance or designee. One member appointed by the commissioner must be a representative of health care providers. The Association is reported as a non-major proprietary fund.

The Indiana Political Subdivision Risk Management Commission was created per Indiana Code 27-1-29 to administer the Political Subdivision Risk Management Fund (Basic fund) and the Political Subdivision Catastrophic Liability Fund (Catastrophic fund). These funds aid political subdivisions in protecting themselves against liabilities. The Commission consists of eleven members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The Indiana State Museum and Historic Sites Corporation was created per Indiana Code 4-37 and is responsible for operating and administering the twelve State Historic Sites including the Indiana State Museum. The twelve Historic Sites include Angel Mounds, Corydon Capitol, Culbertson Mansion, J.F.D. Lanier Mansion, Levi Coffin, Limberlost, New Harmony, T.C. Steele, Gene Stratton-Porter, Vincennes, Whitewater Canal and the Indiana State Museum. The Corporation is governed by a thirty member board of trustees of which twenty-five are voting members and five are non-voting members. Of the twenty-five voting members, thirteen persons are appointed by the governor and twelve are appointed by the board. The five non-voting members include the chief executive officer, the governor or governor's designee, one member of the House of Representatives, one member of the Senate, and the director of the Department of Natural Resources or the director's designee. The Corporation is reported as a non-major proprietary fund.

Each of the seven colleges and universities included in this report was established by individual legislation to provide higher education opportunities to the citizens of Indiana. The authority to administer the operations of each institution is granted to a separate board of trustees for each of the seven institutions. The number and makeup of the board of trustees of each college and university is prescribed by legislation specific for that institution. Four universities have nine member boards; two have ten member boards; Ivy Tech Community College has a fourteen-member board of trustees. Appointments to the boards of trustees are made by the Governor and by election of the alumni of the respective universities. Indiana

University and Purdue University are reported as a major discretely presented component unit.

## Fiduciary in Nature Component Unit

Effective July 1, 2011, the Indiana Public Retirement System (INPRS) was established as an independent body corporate and politic. INPRS is not a department or agency for the State, but is an independent instrumentality exercising essential government functions. The INPRS board is composed of nine trustees appointed by the Governor which includes the director of the budget agency or the director's designee as an ex officio voting member of the board. The board of trustees administers the following plans: Public Employees' Retirement Fund, Teachers' Retirement Fund, Judges' Retirement System, State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan, the 1977 Police Officers' and Firefighters' Pension and Disability Fund, the Legislators' Retirement System Defined Benefit Plan, the

Legislators' Retirement System Defined Contribution Plan, the Prosecuting Attorneys' Retirement Fund, the Pension Relief Fund, and two death benefit funds. For more information on the plans see Note V(E) Employee Retirement Systems and Plans. All of these funds have been aggregated for presentation from INPRS' financial statements.

The Indiana Public Retirement System was determined to be significant for note disclosure purposes involving the fiduciary in nature component units.

The primary government's officials are also responsible for appointing the members of the boards of other organizations, but the primary government's accountability for these organizations does not extend beyond making the appointments.

The financial statements of the individual component units whom issue separately audited financial statements may be obtained from their administrative offices as follows:

```
Indiana Finance Authority
One North Capitol Ave., Suite 900
Indianapolis, IN 462O4
Indiana Stadium and Convention
Building Authority
425 W. South Street
Indianapolis, IN 46225
Indiana Board for Depositories
One North Capitol Ave., Suite 444
Indianapolis, IN 462O4
Ports of Indiana
150 West Market Street, Suite 100
Indianapolis, IN 462O4
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10 West Market St. Suite 2980
Indianapolis, IN 46204
Indiana Housing and Community Development Authority 40 South Meridian, Suite 1000 Indianapolis, IN 46204

Indiana White River State Park
Development Commission 801 West Washington Street Indianapolis, IN 46204

Indiana State Fair Commission
1202 E. 38th Street

Indiana State Museum and Historic Sites Corporation
650 W . Washington St.
Indianapolis, IN 46204
Indiana University
Poplar's Room. 500, 107 S. Indiana Ave.
Bloomington, IN 47405-1202

Vincennes University
1002 North 1st Street
Vincennes, IN 47591

Indianapolis, IN 46205

Ivy Tech Community College
50 West Fall Creek Parkway North Drive Indianapolis, IN 46208

Ball State University
Administration Bldg., 301 2000 West University Avenue Muncie, IN 47306

Purdue University
Accounting Services
401 South Grant Street
West Lafayette, IN 47907-2024

State Lottery Commission of Indiana
1302 N. Meridian St.
Indianapolis, IN 46202
Secondary Market for Education Loans, Inc.
Capital Center, Suite 400
251 N. Illinois
Indianapolis, IN 46204
ndiana Comprehensive Health Insurance Association
9465 Counselors Row, Suite 200
Indianapolis, IN 46240

Indiana Political Subdivision Risk Management Commission
c/o Indiana Department of Insurance
311 W. Washington St., Suite 300
Indianapolis, IN 46204
University of Southern Indiana
8600 University Boulevard
Evansville, IN 47712
Indiana State University
Office of the Controller
210 N. 7th Street
Terre Haute, IN 47809
Indiana Public Retirement System
One North Capitol Ave., Suite 001
Indianapolis, IN 46204

## B. Government-Wide and Fund Financial Statements

The government-wide financial statements consist of a statement of net assets and a statement of activities. These statements report information about the overall government. They exclude information about fiduciary activities, including component units, which are fiduciary in nature, such as the public employee retirement systems. They distinguish between the primary government and its discretely presented component units as defined
under the reporting entity above. They also distinguish between governmental activities and business-type activities of the State. Governmental activities rely on taxes and intergovernmental revenues for their support. Business-type activities, on the other hand, rely on fees and charges for services provided for their support.

The statement of activities matches the State's direct functional expense with the functional program revenue to identify the relative financial burden of each of the State's functions. This format identifies the extent to which each function of the government draws from the general revenues of the government or is self-financing through fees and intergovernmental aid. Certain indirect costs are included in the program expense reported for individual functions of government. Program revenues derive directly from the program itself or from parties outside the State's taxpayers, as a whole. They reduce the net cost of the function to be financed from the general revenues. Program revenues include charges for services, programspecific operating grants and contributions, and program-specific capital grants and contributions. Revenues that do not meet the criteria of program revenues are general revenues. These include all taxes, even those levied for a specific purpose and are reported by type of tax. Investment income is also a general revenue.

Separate financial statements are presented for the State's governmental, proprietary and fiduciary funds. Governmental fund financial statements are the balance sheet and the statement of revenues, expenditures, and changes in fund balances. Major governmental funds are presented in separate columns and non-major funds are aggregated in a separate column. Proprietary and fiduciary funds are reported using the statement of net assets and the statement of changes in net assets. In addition proprietary funds include a statement of cash flows.

## C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

## Measurement Focus and Basis of Accounting

The government-wide statements and the proprietary and fiduciary fund statements use the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Government-mandated nonexchange revenues and voluntary nonexchange revenues, including federal government mandates on the State, certain grants and entitlements, and most donations, are recognized in the period when all applicable eligibility requirements have been met.

For the government-wide financial statements and enterprise and fiduciary fund statements, the State applies all applicable FASB pronouncements issued before December 1, 1989, and those issued after
that date which do not contradict any previously issued GASB pronouncements.

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For the State of Indiana, "available" means collectible within one month of the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and related liabilities, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Individual and corporate income tax, sales tax, inheritance tax, cigarette tax, alcoholic beverage tax, motor fuel tax, fines, and penalties are accrued using one month's revenues.

Gaming taxes and fees and vehicle licenses are received daily via electronic funds transfer with a one to three working day delay, so the first several working days in July revenues are reviewed for materiality and accrued accordingly.

## Financial Statement Presentation

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Governmental funds are used to account for the government's general government activities. Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

The General Fund is the State's primary operating fund. It is maintained to account for resources obtained and used for those services traditionally provided by State government, which are not required to be accounted for in another fund. The General Fund is a major fund.

The special revenue funds account for specific revenue sources that are legally restricted or committed to expenditure for specific purposes except for major capital projects.

The following special revenue funds are presented as major.

- The Public Welfare-Medicaid Assistance Fund receives federal grants and State appropriations which are used to administer the Medicaid program. Federal grant revenues, quality assessment fees, Intermediate Care Facility for the Mentally Retarded fees, and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The Major Moves Construction Fund distributes money received from the Toll Road lease. This money is used for new construction and major preservation of highways and bridges throughout Indiana. Interest income and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The ARRA of 2009 Fund is used to account for funds received under the American Recovery and Reinvestment Act of 2009 which became law on February 17, 2009. These funds are supplementing existing federal programs in areas such as Medicaid, education, transportation, housing, and employment services. Federal grant revenues and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The U.S. Department of Transportation Fund receives federal grants and State appropriations that are used for State transportation programs. Federal grant revenues and other resources disclosed under interfund transfers in Note $\operatorname{IV}(B)$ are reported in this fund.
- The U.S. Department of Health and Human Services Fund receives federal grants that are used to carry out health and human services programs. Federal grant revenues, child support annual fees, and other resources disclosed under interfund transfers in Note $\operatorname{IV}(B)$ are reported in this fund.

The capital projects funds account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or fiduciary funds. There are no major capital project funds.

The permanent funds are used to account for resources that are legally restricted to the extent that only earnings and not principal may be used for the benefit of the government or its citizens. There are no major permanent funds.

Proprietary funds focus on the determination of operating income, changes in net assets, financial position and cash flows. Operating revenues and expenses are the revenues and expenses that pertain to the fund's principal operations. Nonoperating revenues and expenses are those revenues resulting from secondary or auxiliary activities of the fund. Nonoperating items include interest/investment revenue and expense. Proprietary funds include both enterprise funds and internal service funds.

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The State reports the following major enterprise fund:

- The Unemployment Compensation Fund collects employer taxes and the federal share of unemployment compensation. Benefits are paid to eligible individuals.

Internal service funds account for operations that provide goods and services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The goods and services provided include fleet management, information technology and communication, aviation, printing, products of correctional industries, self-insurance, and centralized accounting. Major fund reporting requirements do not apply to internal service funds. Combined totals for all internal service funds are reported as a separate column on the face of the proprietary fund financial statements.

Fiduciary funds account for assets held by or on behalf of the government in a trustee capacity or as an agent on behalf of others. They cannot be used to support the State's own programs. Fiduciary funds include pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and agency funds.

Pension (and other employee benefit) trust funds are used to report resources held in trust for the members and beneficiaries of defined benefit pension plans, and defined contribution pension
plans. Pension and other employee benefits trust funds include the Indiana Public Retirement System, State Police Pension Fund, State Employee Retiree Health Benefit Trust Fund - DB, and the State Employee Retiree Health Benefit Trust Fund - DC.

Private-purpose trust funds are used to account for trust arrangements in which both the principal and interest may be spent for the benefit of individuals, private organizations or other governments. Private Purpose funds include the Abandoned Property Fund and the Private Purpose Trust Fund.

Investment trust funds are used to report the external portion of investment pools operated by a sponsoring government. The Treasurer of State, local units of government, and quasi-governmental units in Indiana have the opportunity to invest in a common pool of investments that preserves the principal of the public's funds, remains highly-liquid, and maximizes the return on the investment of public funds. The State's investment trust fund is TrustINdiana operated by the state treasurer. The amounts reported represent the external portion of the pool.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity. Agency Funds include Employee Payroll Withholding and Benefits, Local Distributions, Child Support and Department of Insurance.

## D. Eliminating Internal Activity

Interfund loans including those from cash overdrafts in funds, interfund services provided or used, and prepaid expenditures of internal service funds are eliminated as internal balances in the governmentwide statement of net assets. This is to minimize the "grossing-up" effect on assets and liabilities within the governmental and business-type activities columns of the primary government. As a result, interfund loans and interfund services provided and/or used reported in the governmental funds balance sheet have been eliminated in the government-wide statement of net assets.

Eliminations were made in the statement of activities to remove the "doubling-up" effect of internal service fund activity. The effect of similar internal events that are, in effect, allocations of overhead expenses from one function to another or within the same function have also been eliminated, so that the allocated expenses are reported only by the function to which they were allocated. The
effect of interfund services provided and used between functions has not been eliminated in the statement of activities since to do so would misstate both the expenses of the purchasing function and the program revenues of the selling function.

## E. Assets, Liabilities and Equity

## 1. Deposits, Investments and Securities Lending

For purposes of reporting cash flows, cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and near their maturity (generally three months or less from the date of acquisition).

Cash balances of most State funds are commingled in general checking accounts and several special purpose banking accounts. The available cash balance not necessary beyond immediate need is pooled and invested. Interest earned from investments purchased with pooled cash is deposited in the general fund, except as otherwise provided by statute.

Investments and secured lending transactions are stated at fair value. However, money market investments and participating interest-earning investment contracts that mature within one year of acquisition are reported at amortized cost, which approximates fair value. Fair value is determined by quoted market prices which approximate fair value.

Indiana Code 5-13-9 and 5-13-10.5 authorizes the Treasurer to invest in deposit accounts issued or offered by a designated depository; securities backed by the full faith and credit of the United States Treasury; securities issued by any U.S. government agency; AAA money market mutual funds with a portfolio limited to direct obligations of the U.S., obligations of any federal agency, and/or repurchase agreements fully collateralized with U.S. government obligations or U.S. agency obligations; AAA rated commercial paper, and repurchase agreements that are fully collateralized, as determined by the current market value computed on the day the agreement is effective, by interest-bearing obligations that are issued, fully insured or guaranteed by the United States or any U.S. government agency.

The Treasurer of State is authorized by statute to accept as collateral safekeeping receipts for securities from: (1) a duly designated depository or (2) a financial institution located either in or out of Indiana, having physical custody of securities, with
a combined capital and surplus of at least $\$ 10$ million, according to the last statement of condition filed by the financial institution with its governmental supervisory body. The Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount aggregating at any one time more than $50 \%$ of the combined capital, surplus and undivided profits of that depository as determined by the last published statement.

The Indiana Public Retirement System (INRPS) Board of Trustees administers seven retirement systems and three non-retirement funds. Indiana law requires the Board to establish investment guidelines and limits on all types of investments and take other actions necessary to fulfill its duty as fiduciary for all assets under its control. The INPRS Board of Trustees is required to diversify investments in accordance with the prudent investor standards. At June 30, 2012, cash and investments of the funds were held by banks or trust companies under custodial agreements with INPRS. The INPRS Board of Trustees contracts with investment counsel, trust companies or banks to assist INPRS in its investment program. The Investment Policy Statement adopted by the INPRS Board of Trustees and the asset allocation approved by the Board of Trustees contains target allocations and allowable ranges that are expected to meet target rates of return over a long period of time while minimizing risk. The investments of INPRS are subject to the provisions of IC 5-10.3-5-3 and IC 5-10.4-310. See Note IV(A)(3) for more information.

Investments which are authorized for the State Police Retirement fund include: U.S. Treasury and Agency obligations, State and municipal obligations, domestic corporate bonds/notes, common stock and equity securities, foreign stocks and bonds, mortgage pool investments, and repurchase agreements. The investments of the State Police Retirement fund are subject to the provisions of IC 10-12-2-2.

## 2. Receivables and Payables

In the government-wide and proprietary fund financial statements, revenues are recognized on the flow of economic resources measurement focus. Material receivables are recognized as follows. Uncollected taxes due in the following periods are subject to accrual.

Individual income tax - Individual withholding tax is due from employers by the $20^{\text {th }}$ day after the end of the month collected. Estimated payments are due from individuals by the $15^{\text {th }}$
of the month immediately following each quarter or the calendar year.

Corporate income tax - Due quarterly on the $20^{\text {th }}$ day of April, June, September, and December with the last payment due on April $15^{\text {th }}$ for a calendar year taxpayer.

Sales tax - Due by the $20^{\text {th }}$ day after the end of the month collected.

Fuel tax - Gasoline tax is due the $20^{\text {th }}$ day after the end of the month collected. Special fuel tax, depending on the status of the taxpayer, is due by the $15^{\text {th }}$ day after the end of the month collected or the $15^{\text {th }}$ day after the end of the quarter collected. Motor carrier surtax is due at the end of the month following the end of the quarter.

Financial institutions tax - same laws as corporate income taxes (see above) for making payments.

Alcohol and tobacco taxes - Cigarette distributors must purchase tax stamps within 6 days after they accept delivery of the cigarettes. Cigarette tax is due within 30 days of the issuance of the tax stamp. Alcoholic beverage tax is due by the $20^{\text {th }}$ day after the end of the month collected.

Inheritance tax - except as otherwise provided in IC 6-4.1-6-6(b), the inheritance tax imposed as a result of a decedent's death is due twelve (12) months after the person's date of death.

In the governmental fund financial statements, revenue is recognized on the flow of current financial resources. Material receivables are subject to accrual for receipts collected in the month of July.

The State of Indiana does not collect property tax, which is collected by local units of government.

Deferred revenue is the liability for the full accrual income taxes receivable net of the allowance for doubtful accounts plus cash on hand from federal grant programs.

## 3. Interfund Transactions and Balances

The State has the following types of interfund transactions in the governmental fund and proprietary financial statements:

Interfund services provided and used (reciprocal interfund activity) - Charges for goods or services rendered by one fund to another are treated as
revenues of the recipient fund and expenditures/expenses of the disbursing fund.

Interfund Transfers (non-reciprocal interfund activity) - Legally authorized transfers whereby the two parties do not receive equivalent cash, goods or services are reported as transfers.

The types of assets and liabilities resulting from these transactions are:

Interfund loans - These are balances arising from the short-term and long-term portion of interfund transactions.

Interfund services provided/used - These are balances arising in connection with reciprocal interfund activity or reimbursements. Balances relating to discretely presented component units are presented as 'Due from/to component units'.

Interfund services provided and interfund loans are eliminated in the government-wide statements because they are provided by one governmental activity on behalf of another or by one businesstype activity on behalf of another.

## 4. Inventories and Prepaid Items

Inventories for the Inns \& Concessions, Institutional Industries and Administrative Services Revolving funds are valued at cost. The costs of governmental fund-type inventories are recorded as expenditures when purchased. The first in/first out (FIFO) method is used for valuation of inventories.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

## 5. Restricted Net Assets

Certain net assets are classified as restricted net assets because their use is completely restricted by bond indentures, contracts, grantors, contributors, laws or regulations of other governments, or through constitutional provisions or enabling legislation. Net assets restricted by enabling legislation for governmental activities totals \$0.9 billion, of which $\$ 0.5$ billion is permanent funds principal and $\$ 0.4$ billion is for the Economic Stabilization Fund as discussed in Note V(D).

## 6. Capital Assets

Capital outlays are reported as expenditures in the governmental funds and as assets in the government-wide statements to the extent the State's \$20,000 capitalization threshold for external
financial reporting is met. In accordance with GASB Statement No. 34, all infrastructure assets have been capitalized retroactively.

The Indiana Department of Transportation (INDOT) uses the modified approach for reporting its infrastructure. The Department of Natural Resources (DNR) uses the depreciation approach for reporting its infrastructure.

Under the modified approach, the State has determined that the condition level for INDOT infrastructure assets to be maintained is:

- a network average International Roughness Index (IRI) of no more than 95 and no more than $10 \%$ of all pavements in the unacceptable range for Interstates, National Highway Safety (NHS) Non-Interstate roads, and Non-NHS roads,
- an average sufficiency rating of $87 \%$ for interstate bridges,
- an average sufficiency rating of $85 \%$ for NHS Non-Interstate bridges, and
- an average sufficiency rating of $83 \%$ for NonNHS bridges.

The Asset Management, Program Engineering, and Road Inventory Division of INDOT is responsible for determining the appropriate condition level of the infrastructure assets.

No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their service potential.

INDOT projects are capitalized based on capitalization and preservation percentages assigned to three hundred seventy-seven (377) work types. For example, the cost for constructing a new bridge would likely be $100 \%$ capitalized; whereas, the cost for adding travel lanes to a road would likely be assigned a work type code resulting in capitalization at $50 \%$ and preservation at $50 \%$.

The State maintains an inventory of these infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained. Road pavement condition assessments are performed annually on all INDOT state routes, including interstates. Condition assessments of all bridges are determined on a bi-annual basis. Sufficiency ratings of all bridges are determined on an annual basis by the Federal Highway Administration based on annual submittal of bridge condition data.

The State makes annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels.

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Capital assets are depreciated in the proprietary and similar trust funds using the straight-line method on both the fund basis and the governmentwide basis. Both the government-wide statements and proprietary and similar trust funds use the following estimated useful lives:

| Assets | Months |
| :--- | :---: |
| Buildings and other structures including <br> improvements to buildings and other <br> structures | $240-480$ |
| Computer software | 36 |
| Infrastructure (not using modified <br> approach) | $240-720$ |
| Furniture, machinery and equipment | $12-168$ |
| Motor pool vehicles | $96-168$ |

The State of Indiana maintains several collections of works of art, historical treasures, and similar assets that are not capitalized. While the collections are maintained by different agencies, each collection is:

- Held for public exhibition, education, or research in furtherance of public service, rather than financial gain.
- Protected, kept unencumbered, cared for, and preserved.
- Subject to an organizational policy that either prohibits sale or requires the proceeds from sales of collection items to be used to acquire other items for collections.


## The State's major collections are:

- The Commission on Public Records, State Archives Collection consists of historical and legal documents, that are generated on: paper or paper substitutes; photographic or chemically based media; magnetic or machine readable media; or any other materials, regardless of form or characteristics.
- The State Library has two collections, the Manuscript Collection and the Indiana History Collection. These collections include historical documents and works of art, most of it of Indiana origin.

Other collections include the Historical Bureau's Indiana Governors' Portrait Collection, the Department of Administration's Statehouse Collection, and the Indiana Arts Commission's Collection. These collections consist primarily of art objects.

## 7. Compensated Absences

Full-time employees of the State of Indiana are permitted to accumulate earned but unused vacation and sick pay benefits. Vacation leave accumulates at the rate of one day per month and sick leave at the rate of one day every two months plus an extra day every four months. Bonus vacation days are awarded upon completion of five, ten and twenty years of employment.

Personal leave days are earned at the rate of one day every four months; any personal leave accumulated in excess of three days automatically becomes part of the sick leave balance. Upon separation of service, in good standing, employees will be paid for a maximum of thirty (30) unused vacation leave days. In addition, qualifying retiring employees are paid an additional payment up to a maximum of $\$ 5,000$, which is made up of unused vacation leave over 30 days, unused personal leave, and unused sick leave.

Employees of the legislative and judicial branches as well as those of the separately elected officials (i.e., Auditor of State) may convert a portion of accrued but unused vacation and sick leave into the deferred compensation plan. An employee must have at least 300 hours of vacation or sick leave accrued in order to participate in this plan. There is a sliding scale which determines how many hours are converted from those hours the employee has accrued. The hours converted are deposited into the deferred compensation program's 401(a) plan at $60 \%$ of the employee's hourly rate. Employees of the legislative branch of government have elected to participate in this program for FY 2013.

Vacation and personal leave and salary-related payments that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported as long term liabilities in the government-wide, proprietary, and fiduciary fund financial statements.

## 8. Long-Term Obligations

Long-term debt and other obligations are reported in the government-wide statements and the
proprietary funds statements as liabilities in the applicable governmental activities, business-type activities, or proprietary fund.

In the governmental fund financial statements, bond issuance costs and bond discounts are treated as period costs in the year of issue. Proceeds of long term debt, issuance premiums or discounts and certain payments to escrow agents for bond refundings are reported as other financing sources and uses.

## 9. Fund Balance

In the fund financial statements, fund balances are categorized as nonspendable, restricted, committed, assigned, or unassigned. A brief description of each category is as follows:

Nonspendable - represents amounts that are either not in spendable form, such as inventories, and activity that is legally or contractually required to be maintained intact, such as a principal balance in a permanent fund.

Restricted - represents amounts restricted to specific purposes because of constraints placed on their use that are either externally imposed such as by grantors or imposed by law through constitutional provisions or enabling legislation.

Committed - represents amounts that can only be used for a specific purpose pursuant to constraints imposed by the government's highest level of decision making authority. The State of Indiana's highest level of decision making authority is the General Assembly. The formal action necessary would be the enactment of a State law that specifically establishes, modifies, or rescinds a fund balance commitment.

Assigned - represents amounts that are constrained by the government's intent to be used for specific purposes as expressed by the governing body itself or the official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The State Budget Agency has the authority per the biennial budget bill to make assignments of fund balances for specific purposes except for those restricted by law. The State Board of Finance comprised of the Governor, Auditor of State and Treasurer of State is empowered to make assignments of funds except for trust funds per I.C. 4-9.1-1-7.

Unassigned - represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Only the general fund may report a positive unassigned fund balance; whereas, other governmental funds may need to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

Funds on the State's accounting system are assigned one of the five fund balance classifications. If a fund has resources that are both restricted and unrestricted, then expenditures are applied first to restricted fund balance and then unrestricted amounts. A fund's unrestricted fund balance would have committed amounts reduced first, assigned amounts second, and unassigned amounts third when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

As described in Note I, Summary of Significant Accounting Policies, differences exist between the government-wide and the governmental fund financial statements. These differences are summarized in the reconciliations that follow the governmental fund financial statements.

## A. Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

In the government-wide financial statements, capital assets are considered economic resources and are capitalized at cost or estimated historical cost at time of acquisition. Where applicable these costs are offset by accumulated depreciation.

The government-wide statements use the flow of economic resources and accrue receivables that are not available soon enough in the subsequent period to pay for the current period's expenditures. Also under the flow of economic resources, expenses reported in the statement of activities do not require the use of current financial resources. Both these receivables and payables are accrued in the government-wide statements, but not in the fund financial statements.

Internal service funds are used by management to charge the costs of certain activities to individual funds. In the government-wide financial statements, the assets and liabilities of internal service funds are included in governmental activities in the statement of net assets. In the proprietary fund financial statements internal service fund balances are segregated and reported as their own fund type.
B. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

In the government-wide financial statements, the cost for capital outlays, except for governmental infrastructure, is allocated over the assets' useful lives and is reported as depreciation expense. In the fund financial statements, capital outlays are reported as expenditures in the functional line items.

The government-wide statements use the flow of economic resources and therefore do not report revenues and expenses dependent on the availability of financial resources, as is reported in the fund financial statements. Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial statements. Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the fund financial statements. Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental fund financial statements, but the repayment reduces long-term liabilities in the statement of net assets.

Internal service funds are used by management to charge the costs of certain activities to individual funds. In the government-wide financial statements, the expenses of internal service funds are included in governmental activities in the statement of activities. In the proprietary fund financial statements internal service fund balances are segregated and reported as their own fund type.

## III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

## A. Deficit Fund Equity

At June 30, 2012, various funds had a deficit fund balance caused by overdrafts from pooled cash and investments and the posting of accruals to the
balance sheet. Temporary cash overdrafts are reported as interfund loans from the general fund.


## B. Fund Balance

The State of Indiana reports its fund balances for governmental funds as nonspendable, restricted, committed, assigned, and unassigned. The detail
of the fund balance classifications at June 30, 2012 is as follows:

|  | General Fund | Major Special Revenue Funds |  |  |  |  |  |  |  |  | Non-Major Funds |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Public Welfare- <br> Medicaid <br> Assistance Fund |  | ajor Moves onstruction Fund |  | A of 2009 |  | rtment <br> rtation |  | artment <br>  <br> ervices |  |  |
| Fund balances: |  |  |  |  |  |  |  |  |  |  |  |  |
| Nonspendable: |  |  |  |  |  |  |  |  |  |  |  |  |
| Permanent fund principal | \$ | \$ | \$ | - | \$ | - |  | - |  | - |  | 501,125 |
| Restricted: |  |  |  |  |  |  |  |  |  |  |  |  |
| General Government | 363,212 | - |  | - |  | - |  | - |  | - |  | - |
| Committed: |  |  |  |  |  |  |  |  |  |  |  |  |
| General Government | 20,859 | - |  | - |  | - |  | - |  | - |  | 580,218 |
| Welfare | - | - |  | - |  | - |  | - |  | - |  | 306,793 |
| Conservation, culture and developm | - | - |  | - |  | - |  | - |  | - |  | 103 |
| Education | - | - |  | - |  | - |  | - |  | - |  | 72 |
| Transportation | - | - |  | - |  | - |  | - |  | - |  | 171,733 |
| Assigned: |  |  |  |  |  |  |  |  |  |  |  |  |
| General Government | 96,629 | - |  | - |  | - |  | - |  | - |  | 408,602 |
| Public Safety | 14,600 | - |  | - |  | - |  | - |  | - |  | 538,959 |
| Health | 985 | - |  | - |  | 1,910 |  | - |  | - |  | 20,357 |
| Welfare | 72,317 | 414,034 |  | - |  | 8,135 |  | - |  | - |  | 324,787 |
| Conservation, culture and develop. | 18,717 | - |  | - |  | 1,600 |  | - |  | - |  | 318,116 |
| Education | 6,304 | - |  | - |  | 2,286 |  | - |  | - |  | 65,967 |
| Transportation | 1,068 | - |  | 1,181,837 |  | - |  | - |  | - |  | 307,495 |
| Encumbrances | 441,412 | - |  | - |  | - |  | - |  | - |  | - |
| Unassigned: | 2,338,589 | - |  | - |  | - |  | $(80,766)$ |  | $(80,598)$ |  | $(97,186)$ |
| Total fund balance | \$3,374,692 | \$ 414,034 | \$ | 1,181,837 | \$ | 13,931 | \$ | $(80,766)$ | \$ | $(80,598)$ | \$ | 3,447,141 |

## IV. DETAILED NOTES ON ALL FUNDS

## A. Deposits, Investments and Securities Lending

1. Primary Government - Other than Major Moves Construction Fund and Next Generation Trust Fund, Investment Trust Funds, and Pension and Other Employee Benefit Trust Funds.

Investment Policy

Indiana Code, Title 5, Article 13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However, the Major Moves Construction Fund and the Next Generation Trust Fund have separate investment authority as established under Indiana Code 8-14-14 and Indiana Code 8-14-15, respectively. The Treasurer of State shall invest these funds in the same manner as the public employees' retirement fund under Indiana Code 5-10.3-5 with the exception that monies may not be invested in equity securities. For more information, please see the PERF policy in note $\operatorname{IV}(\mathrm{A}) 3$. There are no formal deposit or investment policies for the investment of these
funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Indiana Code 5-13-9 authorizes the Treasurer to invest in deposit accounts issued or offered by a designated depository; securities backed by the full faith and credit of the United States Treasury; and repurchase agreements that are fully collateralized, as determined by the current market value computed on the day the agreement is effective, by interest bearing obligations that are issued, fully insured or guaranteed by the United States or any U.S. government agency.

## Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statute does not establish any parameters or guidelines related to interest rate risk.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

| Primary Government Investment Type | FairValue Totals |  | Investment Maturities (in Years) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Less than 1 |  | 1-5 |  | 6-10 |
| U.S. Treasuries | \$ | 149,943 | \$ | 149,943 | \$ | - | \$ | - |
| U.S. Agencies |  | 4,110,068 |  | 3,864,378 |  | 245,690 |  |  |
| Supranationals |  | 118,502 |  | 99,993 |  | 18,509 |  | - |
| Municipal Bonds |  | 39,180 |  | 19,736 |  | - |  | 19,444 |
| Local Govt Investment Pool |  | 200,000 |  | 200,000 |  | - |  |  |
| Non-U.S. Fixed Income |  | 30,072 |  | 5,006 |  | 25,066 |  |  |
| Certificate of Deposits |  | 161,722 |  | 161,722 |  | - |  | - |
| Money Market Mutual Funds |  | 395,400 |  | 395,400 |  | - |  | - |
| Total | \$ | 5,204,887 | \$ | 4,896,178 | \$ | 289,265 | \$ | 19,444 |

## Custodial Credit Risk

Deposits - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the
possession of an outside party.
At June 30, 2012, the balance of the State of Indiana's deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

## Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its
obligations. Indiana Code 5-13-9-2 authorizes the State Treasurer to invest or reinvest in securities fully guaranteed and issued by (1) the United States Treasury, (2) a federal agency, (3) a federal instrumentality, or (4) a federal government sponsored enterprise. The State Treasurer also may invest or reinvest in money market mutual funds that are in the form of securities of or interests in an open-end, no-load, managementtype investment company or investment trust registered under the provisions of the federal Investment Company Act of 1940. The portfolio of the investment company or investment trust must be limited to direct obligations of the United States, a federal agency, a federal instrumentality, a federal government sponsored enterprise, or repurchase agreements fully collateralized by obligations described in numbers (1) through (4) above. The statute also states the securities of or interests in an investment company or investment trust must be rated as one of the following: (1) AAA, or its equivalent, by Standard \& Poor's Corporation or its successor; or (2) Aaa, or its equivalent, by Moody's Investors Service, Inc. or its successor.

The following table provides information on the credit quality ratings for investments in debt securities as well as investments in external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities as of June 30, 2012. The following table reflects the greatest risk rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S\&P, Moody, and Fitch) for each type of investment:

| Primary Government <br> Investment Type | Greatest Risk |  |  |
| :---: | :---: | :---: | :---: |
|  | Rating |  | Fair Value |
| U.S. Treasuries | AA | \$ | 149,943 |
| U.S. Agencies | AAA |  | 50,003 |
|  | AA |  | 4,060,065 |
| Supranationals | AAA |  | 65,008 |
|  | NR |  | 53,494 |
| Certificate of Deposits | NR |  | 161,722 |
| Municipal Bonds | NR |  | 39,180 |
| Non-US Fixed Income Bonds | A |  | 30,072 |
| Local Govt Investment Pool | NR |  | 200,000 |
| Money Market Mutual Funds | AAA |  | 395,400 |
| Total |  | \$ | 5,204,887 |

## Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Indiana Code 5-13-10-3 states that the State Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount aggregating at any one time more than fifty percent (50\%) of the combined capital, surplus, and undivided profits of that depository as determined by its last published statement of condition filed with the State Board for Depositories.

Investments in any one issuer, other than securities issued or guaranteed by the US government, that represent $5 \%$ or more of the total investments are:

| FHLMC | $27.93 \%$ | $\$ 1,702,364$ |
| :--- | :---: | :---: |
| FHLB | $22.46 \%$ | $\$ 1,368,786$ |
| FNMA | $12.38 \%$ | $\$ 754,208$ |

## Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. As of June 30, 2012, there were no deposits or investments denominated in foreign currencies, thus there was no foreign currency risk.

## Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in excess of the total market value of the loaned securities. The Treasurer of State is authorized by statute (IC 5-13-10.5) to accept as collateral safekeeping receipts for securities from: (1) a duly designated depository, having physical custody of securities, with a combined capital and surplus of at least $\$ 10$ million, according to the last statement of condition filed by the financial institution with its governmental supervisory body. The Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount or (2) a financial institution located either in or out of Indiana aggregating at any one time more than $50 \%$ of the combined capital, surplus and undivided profits of that depository as determined by the last published statement.

Indiana Code 5-13-10.5-13 states that securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States government, a federal instrumentality, or a federal government sponsored enterprise; in excess of the total market value of the loaned securities. State statutes and policies permit the State to lend securities to broker-dealers and other entities (borrowers) for collateral with a simultaneous agreement to return the collateral for the same securities in the future.

The State's custodial banks manage the securities lending programs and receive cash or securities as collateral. The types of securities lent during the year may include U.S. Treasury and agency obligations, corporate bonds/notes, and foreign bonds. Collateral securities and cash are initially pledged at 102\% of the market value of the securities lent. Cash received as collateral is reported as an asset and a liability on the balance sheet. Securities received as non-cash collateral are not reported on the balance sheet because the State does not have the ability to pledge or sell them without a borrower default. Generally, there are no restrictions on the amount of assets that can be lent at one time, except for the Indiana Public Retirement System (fiduciary in nature component unit), which allow no more than $40 \%$ to be lent at one time.

Cash collateral may be invested. Cash collateral is generally invested in securities of a longer term with the mismatch of maturities generally 0-35 days. The weighted average maturity gap at June 30, 2012 was 12 days. The contracts with the State's custodians requires them to indemnify the funds if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the funds for income distributions by the securities' issuers while the securities are on loan.

At year end, the State had no credit risk exposure to any borrowers because the amount the State owes the borrowers exceeds the amounts the borrowers owe the State.

As of June 30, 2012, the fair values of the underlying securities on loan were:

|  | Fair Value |  |
| :--- | ---: | ---: |
| Security Type |  | 98,722 |
| U.S. Governments |  | 80,707 |
| U.S. Agencies | $\$ 179,429$ |  |
| Total |  |  |

The fair values of the cash and non-cash collateral received were:

| Security Type | Fair Value |
| :--- | ---: |
| U.S. Governments | $\$ 100,744$ |
| U.S. Agencies | 82,386 |
| Total | $\$ 183,130$ |

Collateral percentage: 102.06\%

| Collateral Type | Fair Value |
| :--- | ---: |
| Non-cash collateral | $\$ 100,744$ |
| Cash collateral | 882,386 |
| Total | $\$ 183,130$ |

## Major Moves Construction Fund/Next Generation Trust Funds

## Investment Policy

Indiana Code, Title 5, Article 13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However, the Major Moves Construction Fund and the Next Generation Trust Fund have separate investment authority as established under Indiana Code 8-14-14 and Indiana Code 8-14-15, respectively. The Treasurer of State shall invest these funds in the same manner as the public employees' retirement fund under Indiana Code 5-10.3-5, except the funds may not be invested in equity securities. Investment Policy Statements for the investment of these two funds has been adopted by the Treasurer of State. The Investment Policy Statements are written in conformity with the applicable investment statutes and in accordance with prudent investor standards. There is no formal deposit policy other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk. The Investment Policy Statements establish asset allocations for
both Funds and set limits for the exposure in securities from any one issuer to not more than $5 \%$ of a Core Fixed Income Investment Manager's portfolio and not more than 10\% of a Core Plus Fixed Income Investment Manager's portfolio.

## Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. The Fund's policy for controlling its exposure to interest rate fluctuations should be viewed with the appropriate perspective. A longterm strategy was employed to achieve the Fund's objectives, but there was consideration given to the short-term liquidity needs to meet disbursements required by the Fund. The asset allocation and investment manager structure was designed to tolerate some interim fluctuations in market value while maintaining a long-term return objective of $5.25 \%$.

The following table provides the interest rate risk disclosure for the Major Moves/Next Generation Trust Fund as of June 30, 2012:

| Major Moves/Next Generation Funds Investment Type | Fair Value |  | Investment Maturities (in Years) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Less than 1 |  | 1-5 |  | 6-10 |  | More than 10 |  |
| U.S Treasuries | \$ | 331,213 | \$ | 113,031 | \$ | 177,845 | \$ | 16,741 | \$ | 23,596 |
| U.S. Agencies |  | 39,253 |  | 18,968 |  | 9,697 |  | 6,042 |  | 4,546 |
| Government Asset and Mortgage Backed |  | 170,350 |  | - |  | 276 |  | 27,322 |  | 142,752 |
| Collateralized Mortgage Obligations |  |  |  |  |  |  |  |  |  |  |
| Government CMOs |  | 35,448 |  | - |  | 390 |  | 7,232 |  | 27,826 |
| Corp CMOs |  | 25,084 |  | - |  | 142 |  | 5,205 |  | 19,737 |
| Corporate Bonds |  | 658,387 |  | 188,975 |  | 370,398 |  | 71,181 |  | 27,833 |
| Corporate Asset Backed |  | 151,544 |  | - |  | 68,869 |  | 16,503 |  | 66,172 |
| Private Placements |  | 242,672 |  | 16,141 |  | 174,219 |  | 31,276 |  | 21,036 |
| Municipal Bonds |  | 27,294 |  | 8,750 |  | 12,526 |  | 1,457 |  | 4,561 |
| Commercial Paper |  | 2,661 |  | 2,661 |  | - |  | - |  | - |
| Non US Government/Corp Bonds |  | 27,045 |  | 135 |  | 13,620 |  | 6,910 |  | 6,380 |
| Money Market Mutual Funds |  | 73,667 |  | 73,667 |  | - |  | - |  | - |
|  | \$ | 1,784,618 | \$ | 422,328 | \$ | 827,982 | \$ | 189,869 | \$ | 344,439 |

## Custodial Credit Risk

Deposits - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of the State of Indiana's deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

## Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The investment managers must adhere to the following guidelines:

Intermediate and Core Fixed Income Managers
a. The average credit quality of each manager's portfolio shall not be lower than Aa3/AA-
b. All securities at the time of purchase shall have a Moody's, S\&P's and/or Fitch's credit quality rating of no less than BBB
c. In the event a holding is downgraded to less than BBB, the manager will have the discretion over when to sell the security, generally, no later than 90 days following the downgrade.

Core Plus Fixed Income Managers
d. At least $60 \%$ of the securities held in the portfolio shall have a credit rating of no less than BBB
e. Investments in high-yield and non-US debt are permitted, but combined exposure to those sectors should not exceed 40\%
f. The average credit quality of each manager's portfolio shall not be lower than single A

Hybrid Fixed Income Managers
g. High-yield and non-US debt securities are permitted
h. Non US-dollar currency exposure is permitted

The following table provides information on the credit quality ratings for investments in debt securities, shortterm money market funds, bond mutual funds and bond commingled funds, municipal securities, asset-backed, and mortgage-backed securities as of June 30, 2012. The following table below reflects the "greatest risk" rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S\&P, Moody, and Fitch) for each type of investment.

| Major Moves/Next Generation Funds |  |  |  |
| :---: | :---: | :---: | :---: |
| Investment Type | Greatest Risk |  |  |
|  | Ratings |  | ir Value |
| $\frac{\text { U.S. Treasuries }}{\text { U.S. Agencies }}$ | AA | \$ | 331,213 |
|  | AA |  | 34,444 |
|  | A |  | 4,302 |
|  | NR |  | 507 |
| Government Asset and |  |  |  |
| Mortgage Backed | AA |  | 131,953 |
|  | NR |  | 38,397 |
| Collateralized Mortgage Obligations |  |  |  |
| Government CMO's | AA |  | 35,448 |
| Corporate CMO's | AAA |  | 11,561 |
|  | AA |  | 1,253 |
|  | A |  | 1,145 |
|  | BBB |  | 1,004 |
|  | BB |  | 111 |
|  | B |  | 1,867 |
|  | CCC\&Below |  | 6,889 |
|  | NR |  | 1,254 |
| Non US Govt/Corp Bonds | AAA |  | - |
|  | AA |  | - |
|  | A |  | 4,657 |
|  | BBB |  | 14,888 |
|  | BB |  | 6,480 |
|  | B |  | 278 |
|  | CCC\&Below |  | - |
|  | NR |  | 742 |
| Corporate Bonds | AAA |  | 6,860 |
|  | AA |  | 36,548 |
|  | A |  | 278,659 |
|  | BBB |  | 257,928 |
|  | BB |  | 33,520 |
|  | B |  | 27,964 |
|  | CCC\&Below |  | 11,843 |
|  | NR |  | 5,065 |
| Corporate Asset and |  |  |  |
| Mortgage Backed | AAA |  | 125,369 |
|  | AA |  | 13,280 |
|  | A |  | 6,418 |
|  | BBB |  | 1,968 |
|  | BB |  | 193 |
|  | B |  | 1,467 |
|  | CCC\&Below |  | 2,364 |
|  | NR |  | 485 |
| Private Placements | AAA |  | 40,348 |
|  | AA |  | 24,399 |
|  | A |  | 21,994 |
|  | BBB |  | 32,639 |
|  | BB |  | 8,548 |
|  | B |  | 15,903 |
|  | CCC\&Below |  | 13,361 |
|  | NR |  | 85,480 |
| Commercial Paper | A |  | 2,481 |
|  | NR |  | 180 |
| Municipal Bonds | AAA |  | - |
|  | AA |  | 14,022 |
|  | A |  | 12,369 |
|  | BBB |  | 866 |
|  | BB |  | 37 |
|  | NR |  | - |
| Money Market Mutual Funds | NR |  | 73,667 |
| Total |  | \$ | 1,784,618 |

## Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing $5 \%$ or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools. For Intermediate and Core Fixed Income Managers, securities in any one issuer should be limited to not more than $5 \%$ of the investment manager's portion of the Fund portfolio measured at market value. For Core Plus Fixed Income Managers, the exposure of each manager's portfolio should be limited to not more than $10 \%$ of the manager's portion of the Fund portfolio measured at market value.

Investments in any one issuer that represent 5\% or more of the total investments are:

$$
\text { FNMA } \quad 7.31 \% \quad \$ 128,410,810
$$

## Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The Major Moves/Next Generation Trust Fund's foreign currency exposure is focused primarily in fixed income securities. The exposure to foreign currency fluctuation is as follows:

| Currency | Combined Total |  | \% of <br> Total Market Value |
| :---: | :---: | :---: | :---: |
| Brazil Real | \$ | 2,709 | 0.16 |
| Chilean Peso |  | 213 | 0.01 |
| Columbian Peso |  | 1,544 | 0.09 |
| Euro |  | $(3,370)$ | -0.19 |
| Hungarian Forint |  | 316 | 0.02 |
| Indonesian Rupian |  | 738 | 0.04 |
| Malaysian Ringgit |  | 1,628 | 0.09 |
| Mexico New Peso |  | 5,766 | 0.33 |
| New Turkish Lira |  | 336 | 0.02 |
| Philippines Peso |  | 723 | 0.04 |
| Russian Rubel |  | 829 | 0.05 |
| South African Comm |  | 866 | 0.05 |
| South Korean Won |  | 1,027 | 0.06 |
| Uruguayan Peso |  | 2,157 | 0.12 |
| Others |  | 74 | 0.01 |
| Total | \$ | 15,556 | 0.90 |

## Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in excess of the total market value of the loaned securities.

At year end, the State had no credit risk exposure to any borrowers because the amount the State owes the borrowers exceeds the amounts the borrowers owe the State.

As of June 30, 2012, the fair values (in thousands) of the underlying securities on loan were:

| Security Type | Fair Value |
| :--- | ---: |
| U.S. Governments | $\$ 324,031$ |
| U.S. Corporates | 16,439 <br> Total |

The fair values of the cash and non-cash collateral received were:

| Security Type | Fair Value |
| :--- | ---: |
| U.S. Governments | $\$ 330,677$ |
| U.S. Corporates | \$ 36,885 <br> Total |

Collateral percentage: 102.08\%

| Collateral Type | Fair Value |
| :--- | ---: |
| Non-cash collateral | $\$ 287,610$ |
| Cash collateral | 59,952 <br> Total |

## TrustINdiana, Local Government Investment Pool (Investment Trust Funds)

## Investment Policy

Indiana Code, Title 5, Article13, Chapter 9, Section 11 established the local government investment pool (TrustINdiana) within the office and custody of the Treasurer of State. The Treasurer of State shall invest the funds in TrustINdiana in the same
manner, in the same type of instruments, and subject to the same limitations provided for the deposit and investment of state funds by the Treasurer of State under Indiana Code 5-13-10.5. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk. However, pursuant to IC 5-13-9-11(g)(7), no less than fifty percent of funds available for investment shall be deposited in banks qualified to hold deposits of participating local government entities. Investment criteria have been established to create the principles and procedures by which the funds of TrustINdiana shall be invested and to
comply with state statute relating to the investment and deposit of public funds.
Valuation of Investments

Consistent with the provisions of a $2 \mathrm{a}-7$ like pool as defined by GASB Statement No. 31, TrustINdiana securities are valued at amortized cost, which approximates market value.

## Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

| TrustINdiana - Local Government Investment Pool |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Investment Type |  |  | Investment Maturity (in Years) |  |
|  | Amortized Cost |  |  | han 1 |
| U.S. Agencies | \$ | 39,079 | \$ | 39,079 |
| Commercial Paper |  | 110,667 |  | 110,667 |
| Total | \$ | 149,746 | \$ | 149,746 |

## Custodial Credit Risk

Deposits - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of all bank deposits were covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the

State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

## Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. TrustINdiana limits its investments in any one issuer to the highest rating category issued by one nationally recognized statistical rating organization.

The following table provides information on the credit quality ratings for investments in TrustINdiana:

| TrustINdiana - Local Government Investment Pool |  |  |  |
| :--- | :---: | :---: | :---: |
|  |  | Greatest Risk |  |
| Investment Type | Ratings | Fair Value |  |
| U.S. Agencies | $\$ 39,079$ |  |  |
| Commercial Paper | A1 | $\underline{110,667}$ |  |
| Total |  | $\underline{\$ 149,746}$ |  |

## Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing $5 \%$ or more of the total investments. As noted above, TrustINdiana is required to be comprised of no less than $50 \%$ of deposits in banks from an approved list maintained by the State of Indiana. In addition, TrustINdiana limits its investments in any one issuer to $40 \%$ of net assets if the issuer is rated $A 1+/ P 1$ and $25 \%$ of net assets if the issuer is rated A1/P1. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represents $5 \%$ or more of the total investments were (amount in thousands):

> | Federal Farm Credit Bank $\quad 8.71 \% ~ \$ ~ 32,564$ |
| :--- | :--- | :--- |

## Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent under an agreement which requires the loaned securities to be collateralized in the form of (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in an amount at least equal to $102 \%$ of the current market value of the loaned securities. The net income earned through securities lending is recorded as additional income to the Pool. As of June 30, 2012, there were no securities on loan and therefore, no credit risk exposure.

## 2. Pension and Other Employee Benefit Trust Funds - Primary Government

State Police Pension Fund

Investment Policy - The Indiana State Police Pension Trust was established in 1937 to provide pension, death, survivor, and other benefits to present and former employees of the department and their beneficiaries who meet the statutory requirement for such benefits.

Indiana Code 10-1-2-2(c), established the prudent investor standard as the primary statutory provision governing the investment of the Trust's assets. IC 10-1-2-2 (c) reads as follows:

The trust fund may not be commingled with any other funds and shall be invested only in accordance with Indiana laws for the investment of trust funds, together with such other investments as are specifically designated in the pension trust. Subject to the terms of the pension trust, the Trustee, with the approval of the Department and the Pension Advisory Board, may establish investment guidelines and limits on all types of investments (including, but not limited to, stocks and bonds) and take other action necessary to fulfill its duty as a fiduciary for the trust fund. However, the Trustee shall invest the trust fund assets with the same care, skill, prudence, and diligence, that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims. The Trustee shall also diversify such investments in accordance with prudent investment standards. There is no formal deposit policy other than compliance to State statute.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in debt securities, short term money market funds, bond mutual/commingled funds, municipal securities, asset-backed, and mortgage backed securities for the State Police Pension Trust. The table reflects the "greatest risk" rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S\&P, Moody, and Fitch) for each investment type.

| State Police Pension |  |  |
| :---: | :---: | :---: |
| Investment Type | Ratings | Fair Value |
| U.S. Treasuries | AA | \$ 10,885 |
| U.S. Agencies Assets and Mortgage | AA | 13,318 |
| Backed Securities | NR | 2,540 |
| Collateralized Mortgage Obligations |  |  |
| Corporate CMO's | AAA | 1,034 |
|  | CCC \& Below | 209 |
|  | NR | 111 |
| U.S. Agencies CMOs | AA | 2,786 |
|  | NR | 921 |
| Corporate Bonds | AA | 644 |
|  | A | 7,374 |
|  | BBB | 13,831 |
|  | BB | 2,006 |
|  | B | 657 |
|  | NR | 136 |
| Corporate Asset Backed | AAA | 7,277 |
|  | AA | 869 |
|  | A | 1,200 |
|  | BBB | 1,126 |
|  | BB | 19 |
|  | B | 16 |
|  | CCC \& Below | 285 |
|  | NR | 200 |
| Foreign Bonds | A | 380 |
|  | BBB | 160 |
| Private Placements | AAA | 585 |
|  | AA | 161 |
|  | A | 797 |
|  | BBB | 2,317 |
|  | BB | 213 |
|  | CCC \& Below | 29 |
| Municipal Bonds | AAA | 236 |
|  | AA | 1,779 |
|  | A | 553 |
|  | BBB | 312 |
|  | NR | 170 |
| Mutual/Commingled Funds | NR | 197,356 |
| Total |  | \$ 272,492 |

## Custodial Credit Risk

Deposits - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of the State Police Pension Trust deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the customer. None of the Indiana State Police Pension Trust's investments are exposed to custodial credit risk because they are held in the name of the Indiana State Police Pension Trust. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Indiana State Police Trust has thirteen different investments managers. The purchase of securities in any one nongovernmental corporation shall be limited to an initial cost of $5 \%$ of the market value of an investment manager's portfolio. Additionally, the following limits are set to further limit credit exposure:

Large/Mid/Small Capitalization Equity Managers: equity holdings in any one company should not exceed $7.5 \%$ of the market value of the investment manager's portion of the Fund's portfolio. Equity holdings in any one industry should not exceed $25 \%$ of the market value of the investment manager's portion and equity holdings in any one sector should not exceed $35 \%$ of the investment manager's portfolio market value.

Non-US Equity Investment Managers: equity holdings in any one international company shall not exceed $7.5 \%$ of the total value of all investments in international equity securities and equity holdings in any one country shall not exceed $35 \%$ of all investments in international equity securities.

Domestic Core Fixed/ Domestic Core Plus/Hybrid Managers: securities of any one issuer are limited to not more that $5 \%$ of the investment manager's portion of the portfolio measured at market value. Securities backed by the full faith and credit of the United States Government or any of its instrumentalities shall not be subject to exposure limitations. Investments in high-yield and non-US debt securities should be limited to $20 \%$ high-yield and $20 \%$ non-U.S. debt with a combined exposure to those sectors not to exceed $30 \%$.

There were no investments in any one issuer that represents $5 \%$ or more of the total investments.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. The Fund's policy for controlling its exposure to interest rate fluctuations should be viewed with the appropriate perspective. A long-term strategy was employed to achieve the Fund's objectives, but there was consideration given to the short-term liquidity needs to meet disbursements required by the Fund. The asset allocation and investment manager structure was designed to tolerate some interim fluctuations in market value while maintaining a long-term return objective to exceed the actuarial assumed interest rate of $6.75 \%$.

The following table provides the interest rate risk disclosure for the Indiana State Police Pension Fund:


Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The State Police Pension Trust's foreign currency exposure is focused primarily in international and global equity holdings. The exposure to foreign currency fluctuation is as follows:

| Currency | Market Value |  | \% of Total Market Value |
| :---: | :---: | :---: | :---: |
| Australian Dollar | \$ | 410 | 0.11\% |
| Brazil Real |  | 299 | 0.08 |
| Canadian Dollar |  | 445 | 0.12 |
| Danish Krone |  | 176 | 0.05 |
| Euro |  | 3,629 | 0.94 |
| Hong Kong |  | 210 | 0.05 |
| Japanese Yen |  | 968 | 0.25 |
| Norwegian Krone |  | 380 | 0.10 |
| Pound Sterling |  | 1,837 | 0.48 |
| S. African Rand |  | 88 | 0.02 |
| Swiss Franc |  | 893 | 0.23 |
| Total | \$ | 9,335 | 2.43\% |

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash of (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise. The market value of the required collateral must be in an amount at least equal to $102 \%$ of the current market
value of the loaned securities. As of June 30, 2012, the State Police Pension Trust had received cash as collateral in an amount exceeding 102\% of the fair value of the underlying securities on loan. The State Police Pension Trust recorded the value of the cash collateral received as an asset in the accompanying financial statements. A corresponding liability has also been recorded because the cash collateral must be returned to the borrower upon expiration of the loan. The lending agent invests the cash collateral received by the borrowers. The weighted average maturity of the cash collateral investments generally matched the term of the securities loans.

At year end, the State Police Pension Trust had no credit risk exposure to any borrowers because the amount the State Police Pension Trust owes the borrowers exceeds the amounts the borrowers owe the State Police Pension Trust.

As of June 30, 2012, all lent securities were collateralized with cash. The fair value of the securities on loan was:

| Security Type | Fair Value |
| :--- | :---: |
| U.S. Governments | $\$ 2,431$ |
| U.S. Equities | 2,317 |
| Total | $\$ 4,748$ |

State Employee Retiree Health Benefit Trust FundDB

Investment Policy - The State Retiree Health Benefit Trust Fund - DB fund is comprised of the State Police Retiree Health Benefit Trust Fund, the

SPD OPEB Trust Fund, the DNR OPEB Trust Fund, and the ATC/Excise OPEB Trust Fund.

The State Police Retiree Health Benefit Trust Fund consists of sections 401(h) and 115 established pursuant to the Internal Revenue Service that are separate accounts established within the State Police Pension Fund for the purpose of paying benefits for sickness, accident, hospitalization, and medical expenses. The assets in this account may be commingled for investment purposes only with the other accounts of the Indiana State Police Pension Fund. The investment authority for this Fund, since it is to be invested in the same manner as the State Police Pension Fund, is established under Indiana Code IC 10-12-2-2(c). There is no formal deposit policy other than compliance to State statute.

IC 10-12-2-2(c) reads as follows:
The trust fund shall be invested only in accordance with Indiana laws for the investment of trust funds, together with such other investments as are specifically designated in the pension trust. Subject to the terms of the pension trust, the Trustee, with the approval of the Department and the Pension Advisory Board, may establish investment guidelines and limits on all types of investments (including, but not limited to, stocks and bonds) and take other action necessary to fulfill its duty as a fiduciary for the trust fund. However, the Trustee shall invest the trust fund assets with the same care, skill, prudence, and diligence, that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims. The Trustee shall also diversify such investments in accordance with prudent investment standards.

The SPD, DNR, and the ATC/Excise OPEB Trust Funds were established pursuant to HEA 1123 of the 2012 Indiana General Assembly. The State Personnel Department administers the SPD OPEB Trust Fund. The Department of Natural Resources administers the DNR OPEB Trust Fund. The ATC/Excise OPEB Trust Fund is administered by the Alcohol and Tobacco Commission. These trust funds were created to provide for the prefunding of annual required contributions and for covering the OPEB liability of covered individuals. The Treasurer of State shall invest monies in these trust funds not currently needed to meet the obligations of the trust funds in the same manner as other public money may be invested. Indiana Code, Title 5, Article13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. There are no formal
deposit and investment policies for the investment of these funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in the State Retiree Health Benefit Trust Fund-DB:

| State Retiree Health Benefit Trust Fund - DB |  |  |
| :---: | :---: | :---: |
|  | Greatest Risk |  |
| Investment Type | Ratings | Fair Value |
| U.S. Agencies | AA+ | \$ 13,755 |
| Certificate of Deposits | NR | 685 |
| Total |  | \$ 14,440 |

## Custodial Credit Risk

Deposits - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of any bank deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for
each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing $5 \%$ or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represent $5 \%$ or more of the total investments were:

| Federal Home Loan Banks | $48.47 \%$ | $\$ 6,999$ |
| :--- | ---: | ---: |
| Federal National Mortgage Assoc. | 20.13 | 2,906 |
| Federal Agricultural Mortgage Corp. | 26.66 | 3,849 |

Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. There was no foreign currency risk.

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the united states, an agency of the United State, an agency of the united States government, a federal instrumentality, or a federal government sponsored enterprise in excess of the total market value of the loaned securities.

At year end, there were no securities on loan and therefore, no credit risk exposure.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

| State Retiree Health Benefit Trust Fund - DB |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Investment Type | Fair Value |  | Investment Maturities (in Years) |  |  |  |
|  |  |  |  | s than 1 |  | 1-5 |
| U.S. Agencies | \$ | 13,754 | \$ | 11,848 | \$ | 1,906 |
| Certificate of Deposits |  | 685 |  | 685 |  | - |
| Total Fixed Income Securities | \$ | 14,439 | \$ | 12,533 | \$ | 1,906 |

## State Employee Retiree Health Benefit Trust FundDC

Investment Policy - Indiana Code, Title 5, Article13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However, the Retiree Health Benefit Trust Fund has separate investment authority as established under Indiana Code 5-10-8-8.5 (b). The Treasurer of State shall invest the money in the trust fund not currently needed to meet the obligations of the trust fund in the same manner as other public money may be invested. There are no formal deposit and investment policies for the investment of these funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in State Retiree Health Benefit Trust Fund:

| State Employee Retiree Health Benefit Trust Fund - DC |  |  |
| :--- | :--- | :--- |
| Investment Type | Greatest Risk <br> Rating |  |

## Custodial Credit Risk

Deposits - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of any bank deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside
party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing $5 \%$ or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represent $5 \%$ or more of the total investments were:

| Federal Home Loan Banks | $31.11 \%$ | $\$$ |
| :--- | :--- | :--- |
| Federal Home Loan Mortgage Corp. | $24.94 \%$ | 40,112 |
| Federal National Mortgage Association | $40.84 \%$ | 65,689 |

Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. There was no foreign currency risk.

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, an agency of the United States government, a federal instrumentality, or a federal government sponsored enterprise in excess of the total market value of the loaned securities.

At year end, there were no securities on loan and therefore, no credit risk exposure.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

| State Employee Retiree Health Benefit Trust Fund - DC |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Fair Value |  | Investment Maturities (in Years) |  |  |  |
| Investment Type |  |  |  | s than 1 |  | 1-5 |
| U.S. Agencies | \$ | 160,841 | \$ | 70,046 | \$ | 90,795 |
| Total Fixed Income Securities | \$ | 160,841 | \$ | 70,046 | \$ | 90,795 |

## 3. Pension Trust Funds - Fiduciary in Nature Component Unit

## Indiana Public Retirement System

Investment Guidelines and Limitations - The Indiana General Assembly enacted the prudent investor standard to apply to the INPRS Board of Trustees and govern all its investments. Under statute (IC 5-10.3-5-3(a)) for PERF and (IC 5-10.4-3-10(a)) for TRF, the Board of Trustees must "invest its assets with the care, skill, prudence and diligence that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims." The Board of Trustees also is required to diversify such investments in accordance with the prudent investor standard.

Within these governing statutes, the INPRS Board of Trustees has broad authority to invest the assets of the plans. The INPRS Board of Trustees utilizes external investment managers, each with specific mandates to achieve the investment objectives of the retirement funds. Depending on the mandate and the contractual agreement with the investment manager, investments may be managed in separate accounts, commingled accounts, mutual funds or other structures acceptable to the INPRS Board of Trustees. An asset allocation review is conducted periodically.

Effective January 1, 2012, the INPRS Board of Trustees adopted a new Investment Policy Statement and the new strategic asset allocation for the Consolidated Defined Benefit Assets is as follows:

| Asset Classes | Target Allocation - \% | Allowable Ranges - \% |
| :---: | :---: | :---: |
| Public Equity | 22.5 | 20-25 |
| Private Equity | 10 | 7-13 |
| Fixed Income - Ex Inflation Linked | 22 | 19-25 |
| Fixed Income - Inflation Linked | 10 | 7-13 |
| Commodities | 8 | 6-10 |
| Real Estate | 7.5 | 4-11 |
| Absolute Return | 10 | 6-14 |
| Risk Parity | 10 | 5-15 |

Contributions and asset reallocation in the PERF and TRF Annuity Savings Accounts and the Legislators' Defined Contribution Plan (LEDC) are directed by the members in each plan and as such, the asset allocation will differ from that of the Consolidated Defined Benefit Assets.

The Pension Relief Fund (PR Fund) is invested 100 percent in a money market fund. The State Employees' Death Benefit Fund and the Public Safety Officers' Special Death Benefit Fund are 100 percent invested in fixed income investments.

The following key factors are used in the analysis of the investment performance of the retirement funds:

- Net of fees, 10 -year rolling annual rate of return equal to the target rate of return for the retirement funds.
- Net of fees, 1-year and 3-year rolling investment rate of return of the retirement funds, no less than a weighted average of benchmark indices which best describe the retirement funds' asset allocation.
- Net of fees, 3 -year and 5 -year Sharpe Ratio of the retirement funds, no less than a weighted average of benchmark indices' Sharpe Ratio which best describe the retirement funds' asset allocation.

Custodial Credit Risk - Deposits, investment securities, and collateral securities are exposed to custodial credit risk if they are uninsured and uncollateralized. Custodial credit risk is the risk that, in the event of a failure of the counterparty, that INPRS will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to risk if the securities are uninsured, are not registered in the name of INPRS and are held by either the counterparty or the counterparty trust department's agent, but not in INPRS' name.

Per IC 5-10.3-5-4(a) and IC 5-10.3-5-5 for PERF and IC 5-10-4-3-14(a)) and IC 5-10.4-3-13 for TRF, securities are required to be held for the fund under custodial agreements. INPRS' custody agreement with the custodian requires that the custodian
segregate the securities on the custodian's books and records from the custodian's own property. In addition, any investment manager for INPRS is not allowed, under any circumstances, to take possession, custody, title, or ownership of any managed assets.

There was no custodial credit risk for investments including investments related to securities lending collateral as of June 30, 2012.

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized or collateralized with securities held by the pledging financial institution. Deposits held in the demand deposit accounts are carried at cost and are insured up to $\$ 250$ thousand for each institution. Deposits in the demand accounts held in excess of $\$ 250$ thousand are not collateralized. Deposits with the Indiana Treasurer of State are entirely insured. Deposits held with the investment custodian are insured up to $\$ 250$ thousand. Deposits held with brokers and counterparties are carried at cost and are not insured or collateralized.

| Cash Deposits |  | Total |  |
| :--- | :--- | :--- | ---: |
| Demand Deposit Account - Bank  $\$$ <br> $\quad$ Balances 12,684  <br> Held with Treasurer of State   <br> Held with Counterparties  15,451 <br> Held with Brokers  10 <br> Total  323,859 <br>  $\$ 352,004$  |  |  |  |

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. Duration is a measure of interest rate risk. The longer the maturity, the more the value of the fixed-income investment will fluctuate with interest rate changes. The INPRS Investment Policy Statement recognizes interest rate risk as a market risk factor that is monitored on an absolute and relative basis.

As of June 30, 2012 the debt securities had the following duration information:
$\left.\begin{array}{|lrrrrr|}\hline & & & & \begin{array}{c}\text { Portfolio } \\ \text { Weighted }\end{array} \\ \text { Average }\end{array}\right\}$

The $\$ 1,269$ million, for which no duration was available, is primarily made up of commingled debt funds.

Credit Risk - The credit risk of investments is the risk that the issuer will default and not meet their obligations. The INPRS Investment Policy Statement recognizes credit (quality) risk as a market and strategic risk factor that is monitored on an absolute and relative basis.

The quality rating of investments in debt securities as described by Moody's at June 30, 2012 is as follows:

| Moody's Rating | Total | Percentage of Debt \& Cash Equivalents |
| :---: | :---: | :---: |
| Aaa | \$ 6,490,994 | 45.7\% |
| US Government Guaranteed | 433,768 | 3.1\% |
| Aa | 363,980 | 2.6\% |
| A | 1,134,046 | 8.0\% |
| Baa | 1,643,343 | 11.6\% |
| Ba | 224,041 | 1.6\% |
| B | 151,288 | 1.1\% |
| Below B | 61,090 | 0.4\% |
| Unrated | 3,664,323 | 25.9\% |
| Subtotal | 14,166,873 | 100.0\% |
| Cash - not applicable | - |  |
| Total | \$14,166,873 |  |

The $\$ 3,664$ million not rated by Moody's is primarily in the following security types: cash at broker, money market sweep vehicles, asset-backed securities, commercial mortgages, CMO/Remics and commingled debt funds.

Concentration of Credit (Issuer) Risk Concentration of credit risk is the risk of loss that may arise in the event of default by a single issuer. The INPRS Investment Policy Statement recognizes issuer risk as a strategic risk factor that is monitored on an absolute and relative basis.

INPRS Investment Policy Statement has placed an upper limit on the concentration of assets placed with an investment manager.

No investment manager shall manage more than 10 percent of the system's assets in actively managed portfolios at the time of funding. Through capital
appreciation and additional purchases, no investment manager shall be allowed to manage in excess of 15 percent of the systems' assets in actively managed portfolios without Board approval.

No investment manager shall manage more than 15 percent of the system's assets in passively managed portfolios at the time of funding. Through capital appreciation and additional purchases, no investment manager shall be allowed to manage in excess of 20 percent of the system's assets in passively managed portfolios without Board approval

No investment manager shall manage more than 25 percent of the system's assets in a combination of actively and passively managed portfolios.

At June 30, 2012, there was no concentration of credit (issuer) risk for the Consolidated Defined Benefit Assets.

Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. INPRS' foreign currency exposure is focused primarily in international equity holdings.

The INPRS Investment Policy Statement recognizes foreign exchange risk and the impact on incremental risk and return is assessed based on overall portfolio exposure. Unless otherwise approved by the Board, management of foreign currency exposure will only be implemented (1) by an Investment Manager on its Portfolio when the Investment Manager possesses recognized foreign exchange experience or (2) by an overlay manager or other third-party expert for a specific Portfolio or Retirement Fund. Any hedging strategy recommendation will be presented to the Board for approval and incorporated into the benchmark. The management and implementation of Board approved hedging activities will be implemented by the CIO , with the advice of the Executive Director and Consultants who are approved by the Board.

INPRS has exposure to foreign currency fluctuation as follows:

| Currency | Short Term Investments |  | Debt Securities |  | Equity Securities |  | Other Investments |  | Grand Total |  | \% of Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Australian Dollar | \$ | 2,206 | \$ | 16,093 | \$ | 76,300 | \$ | - | \$ | 94,599 | 0.4\% |
| Brazilian Dollar |  | 250 |  | 12,111 |  | 36,765 |  | - |  | 49,126 | 0.2\% |
| British Pound Sterling |  | 670 |  | 143,544 |  | 295,294 |  | 3,248 |  | 442,756 | 1.7\% |
| Canadian Dollar |  | 263 |  | 95,895 |  | 90,037 |  | - |  | 186,195 | 0.7\% |
| Chilean Peso |  | - |  | 1,332 |  | - |  | - |  | 1,332 | 0.1\% |
| Colombian Peso |  | - |  | 2,215 |  | 678 |  | - |  | 2,893 | 0.0\% |
| Czech Koruna |  | 27 |  | - |  | 3,023 |  | - |  | 3,050 | 0.0\% |
| Danish Krone |  | 27 |  | - |  | 20,269 |  | - |  | 20,296 | 0.1\% |
| Egyptian Pound |  | 13 |  | - |  | 551 |  | - |  | 564 | 0.0\% |
| Euro Currency Unit |  | 2,010 |  | 306,522 |  | 488,023 |  | 190,809 |  | 987,364 | 3.7\% |
| Hong Kong Dollar |  | 84 |  | - |  | 121,300 |  | - |  | 121,384 | 0.5\% |
| Hungarian Forint |  | 10 |  | - |  | 483 |  | - |  | 493 | 0.0\% |
| Indian Rupee |  | - |  | - |  | 14,996 |  | - |  | 14,996 | 0.1\% |
| Indonesian Rupiah |  | 79 |  | - |  | 5,729 |  | - |  | 5,808 | 0.0\% |
| Israeli Shekel |  | 14 |  | - |  | 2,489 |  | - |  | 2,503 | 0.0\% |
| Japanese Yen |  | 3,370 |  | 66,528 |  | 330,794 |  | - |  | 400,692 | 1.5\% |
| Korean Won |  | 397 |  | - |  | 58,971 |  | - |  | 59,368 | 0.2\% |
| Malaysian Ringgit |  | 4 |  | - |  | 7,637 |  | - |  | 7,641 | 0.0\% |
| Mexican Peso |  | 4,234 |  | 28,102 |  | 8,549 |  | - |  | 40,885 | 0.2\% |
| New Zealand Dollar |  | 12 |  | 7,899 |  | 833 |  | - |  | 8,744 | 0.0\% |
| Norwegian Krone |  | 22 |  | - |  | 25,827 |  | 26,845 |  | 52,694 | 0.2\% |
| Philipine Peso |  | 8 |  | 10,147 |  | 1,843 |  | - |  | 11,998 | 0.0\% |
| Polish Zloty |  | - |  | 7,128 |  | 2,264 |  | - |  | 9,392 | 0.0\% |
| Singapore Dollar |  | 211 |  | - |  | 37,633 |  | - |  | 37,844 | 0.1\% |
| South African Rand |  | 44 |  | - |  | 38,869 |  | - |  | 38,913 | 0.1\% |
| Swedish Krona |  | 17 |  | 37,754 |  | 69,079 |  | - |  | 106,850 | 0.4\% |
| Swiss Franc |  | 1,164 |  | - |  | 114,578 |  | - |  | 115,742 | 0.4\% |
| Taiwan Dollar |  | 646 |  | - |  | 34,721 |  | - |  | 35,367 | 0.1\% |
| Thai Baht |  | 2 |  | - |  | 17,926 |  | - |  | 17,928 | 0.1\% |
| Turkish Lira |  | 42 |  | - |  | 23,619 |  | - |  | 23,661 | 0.1\% |
| Held in Foreign Currency |  | 15,826 |  | 735,270 |  | 1,929,080 |  | 220,902 |  | 2,901,078 | 10.9\% |
| Held in US Dollar |  | 2,478,213 |  | 10,937,564 |  | 4,352,038 |  | 5,998,341 |  | 23,766,156 | 89.1\% |
| Total | \$ | 2,494,039 |  | 11,672,834 | \$ | 6,281,118 | \$ | 6,219,243 |  | 26,667,234 | 100.0\% |

Securities Lending - Indiana Code 5-10.2-2-13(d) provides that the INPRS Board of Trustees may authorize a custodian bank to enter into a securities lending program agreement under which certain securities held by the custodian on behalf of INPRS may be loaned. The statute requires that collateral initially in excess of the total market value of the loaned securities must be pledged by the borrower and must be maintained at no less than the total market value of the loaned securities.

The purpose of such a program is to provide additional revenue for the Consolidated Defined Benefits Assets. The INPRS Investment Policy Statement requires that collateral securities and cash be initially pledged at 102 percent of the market value of the securities lent for domestic securities and 105 percent for international securities. No more than 40 percent of the Consolidated Defined Benefit Assets may be lent at one time. The custodian bank and/or its securities lending sub-agents provide 100 percent
indemnification of the Consolidated Defined Benefit Assets against borrower default, overnight market risk and failure to return loaned securities. Securities received as collateral cannot be pledged or sold unless the borrower defaults. INPRS retains the market value risk with respect to the investment of the cash collateral.

Cash collateral investments are subject to the investment guidelines specified by the INPRS Investment Policy Statement. It states that the maximum weighted average days to maturity may not exceed 60. The securities lending agent matches the maturities of the cash collateral investments with stated securities loans' termination dates. Cash collateral received for open-ended loans that can be terminated on demand are invested with varying maturities.

| Securities Lending as of June 30, 2012 |  |  |
| :---: | :---: | :---: |
| Market value of securities on loan | \$ | 1,692,637 |
| Fair value of cash and non-cash collateral by investment type: |  |  |
| U.S. Governments | \$ | 1,077,653 |
| Domestic Equities |  | 486,010 |
| Corporate Bonds |  | 104,316 |
| International Equities |  | 66,305 |
| Fair value of cash and non-cash collateral |  | 1,734,284 |
| Fair value of non-cash collateral that is not included in the Statements of Fiduciary |  |  |
| Plan Net Position |  | 836,553 |
| Fair value of cash collateral (liability to borrowers) |  | 897,731 |
| Fair value of reinvested cash collateral by type: |  |  |
| Commercial Paper |  | 376,699 |
| Repurchase Agreements |  | 248,954 |
| Floating Rate Notes |  | 139,744 |
| Certificate of Deposits |  | 132,334 |
| Fair value of reinvested cash collateral | \$ | 897,731 |
| Net unrealized gain |  | - |

The quality rating of the reinvested cash collateral investments as described by Standard and Poor's at June 30, 2012 is as follows:

|  | Fair Value of <br> Reinvested <br> Cash |  |  |
| :--- | ---: | ---: | ---: |
| Standard and Poor's Rating | Collateral <br> Percent of <br> Portfolio |  |  |
| A-1 and A-1+ | 507,045 |  | $56.5 \%$ |
| AA+ | 10,636 |  | $1.1 \%$ |
| AA- | 114,552 |  | $12.8 \%$ |
| A+ | 11,419 |  | $1.3 \%$ |
| A | 3,115 |  | $0.3 \%$ |
| Unrated | 250,964 | $28.0 \%$ |  |
| Total | 897,731 |  | $100.0 \%$ |

The majority of the unrated reinvested cash collateral investments consist of repurchase agreements.

Repurchase Agreements - A repurchase agreement is an agreement in which INPRS transfers cash to a broker-dealer or financial institution. The broker dealer or financial institution transfer securities to INPRS and promises to repay the cash plus interest in exchange for the same securities. Repurchase agreements are assets with the security collateral held at INPRS' custodian bank.

A reverse repurchase agreement is the same as a repurchase agreement, but from the perspective of the buyer rather than the seller. Repurchase agreements are secured loans with INPRS' collateral held at the broker dealer or financial
institution's custodian bank.

The amounts held at June 30, 2012, exclusive of securities lending reinvested cash collateral, are as follows:

| Repurchase Agreements by Collateral Type | Cash Collateral Received |  | Market Value |  |
| :---: | :---: | :---: | :---: | :---: |
| U.S. Agencies | \$ | 96,400 | \$ | 98,731 |
| Corporate Bond |  | 1,090 |  | 1,111 |
| Total Repurchase Agreements | \$ | 97,490 | \$ | 99,842 |
| Reverse Repurchase Agreements by Collateral Type | Market Value |  | Cash Collateral Posted |  |
| US Inflation Linked Bonds | \$ | 147,680 | \$ | 148,198 |
| Total Reverse Repurchase | \$ | 147,680 | \$ | 148,198 |

Derivative Financial Instruments - Derivative instruments are financial contracts whose values depend on the values of one or more underlying assets, reference rates, or financial indices. The fair value of all derivative financial instruments is reported in the Statement of Fiduciary Net Position as either assets or liabilities, and the change in the fair value is recorded in the Statement of Changes in Fiduciary Net Position as investment income. A derivative instrument could be a contract negotiated on behalf of the Master Trust and a specific counterparty. This would typically be referred to as an "OTC contract" (Over the Counter) such as swaps, forward contracts and TBAs (Mortgage To Be Announced). Alternatively, a derivative instrument, such as futures, could be listed and traded on an exchange and referred to as "exchange traded". Due to the level of risk associated with certain derivative investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term, and such changes could affect the amounts reported in the financial statements. Investments in limited partnerships may include derivatives that are not shown in the derivative total.

During the year, the Fund's derivative investments included:

## Futures

A futures contract is an agreement between two parties to buy and sell a financial instrument at a set price on a future date.

INPRS' investment managers use financial futures to replicate an underlying security or index they intend to hold or sell in the portfolio. In certain instances, it may be beneficial to own a futures contract rather than the underlying security. Additionally, INPRS' investment managers use
futures contracts to adjust the portfolio risk exposure. Futures contracts may be used for the purpose of investing cash flows or modifying duration, but in no event may leverage be created by any individual security or combination of securities. No short sales of equity securities or equity index derivatives are permitted.
As the market value of the futures contract varies from the original contract price, a gain or loss is recognized and paid to, or received from, the clearinghouse. The cash or securities to fulfill these obligations are held in the investment portfolio.

## Options

Options are agreements that give the owner of the option the right, but not obligation, to buy (in the case of a call) or to sell (in the case of a put) a specific amount of an asset for a specific price on or before a specified expiration date.

The purchaser of put options pays a premium at the outset of the agreement and stands to gain from an unfavorable change (i.e., a decrease) in the price of the instrument underlying the option. The writer of a call option receives a premium at the outset of the agreement and bears the risk of an unfavorable change (i.e., an increase) in the price of the instrument underlying the option. An interest rate swaption is the option to enter into an interest rate swap based off a set of predetermined conditions.

Options are generally used to manage interest rate risk, adjust portfolio duration, or rebalance the total portfolio to the target asset allocation. The fair value of exchange traded options is determined based upon quoted market prices.
The fair value of over the counter options is determined by external pricing services, using various proprietary methods, based upon the type of option.

## Rights/Warrants

Rights provide the holder with the right, but not the obligation, to buy a company's common stock at a predetermined price, the subscription price. The right is good until its expiration date. A right permits the investor to buy at a price that may be below the actual market price for that stock. A warrant is an option to buy an underlying equity security at a predetermined price for a finite period of time.

## Forwards

## Foreign Currency

A forward exchange contract is a commitment to purchase or sell a foreign currency at a future date
at a negotiated forward rate. A contract is classified as a forward contract when the settlement date is more than two days after the trade date. Risks associated with such contracts include movement in the value of a foreign currency relative to the U.S. dollar. The contracts are valued at forward exchange rates and include net appreciation / depreciation in the Statement of Fiduciary Net Position. Realized gains or losses on forward currency contracts is the difference between the original contract and the closing value of such contract and is included in the Statement of Changes in Fiduciary Net Position.

The Fund enters into forward currency forwards to manage exposure to fluctuations in foreign currency exchange rates on portfolio holdings and to settle future obligations.

## TBA

A TBA (Mortgage To Be Announced) is a contract for the purchase or sale of agency mortgagebacked securities to be delivered at a future agreed upon date. Associated gains are derived from the change in market value of the contract due to a change in price of the underlying security. Future settlement risk is the risk of not receiving the asset or associated gains specified in the contract.

TBA's are used to achieve the desired market exposure of a security or asset class or adjust portfolio duration. The fair value is determined by external pricing services using various proprietary methods.

TBA's are classified as fixed income investments.

## Swaps

## Interest Rate Swaps

Interest rate swaps are derivative instruments in which one party exchanges a stream of fixed interest rate cash flows for floating interest rate cash flows. A notional amount of principal is required to compute the actual cash amounts and is determined at the inception of the contract.

Interest rate swaps are generally used to manage interest rate risk, adjust portfolio duration, or rebalance the total portfolio to the target asset allocation.

The fair value is determined by external pricing services using various proprietary methods.

## Inflation Swap

An inflation swap is a derivative used to transfer inflation risk from one party to another through an
exchange of cash flows. In an inflation swap, one party pays a fixed rate on a notional principal amount, while the other party pays a floating rate linked to an inflation index, such as the Consumer Price Index (CPI) or an inflation bond.

## Credit Default Swaps

Credit default swap agreements involve one party (referred to as the buyer of protection) making a stream of payments to another party (the seller of protection) in exchange for the right to receive a specified return in the event of a default or other predetermined credit event for the referenced entity, obligation or index.

Credit default swaps are used to achieve the desired credit exposure of a security or basket of securities. One of the main advantages of a credit default swap is it allows for exposure to credit risk while limiting exposure to other risks, such as interest rate and currency risk.

The fair value is determined by external pricing services using various proprietary methods.

The table below summarizes INPRS' derivative information for the year ending June 30, 2012 (dollars in thousands):

| Investment Derivatives | Changes in Fair Value | Fair Value | Notional (USD) |
| :---: | :---: | :---: | :---: |
| Futures |  |  |  |
| Listed |  |  |  |
| Commodity | \$ $(7,505)$ | \$ $(7,505)$ | \$ 1,009,250 |
| Equity Index | 13,986 | 13,986 | 498,757 |
| Bond | (256) | (198) | 278,813 |
| Currency | (230) | 275 | 246,611 |
| Interest Rate | 220 | 220 | 50,645 |
| Total Futures | 6,215 | 6,778 | 2,084,076 |
| Options |  |  |  |
| Listed |  |  |  |
| Currency | (98) | 83 | 10,870 |
| Subtotal Listed | (98) | 83 | 10,870 |
| OTC |  |  |  |
| Swaptions | 2,493 | (483) | 498,720 |
| Subtotal OTC | 2,493 | (483) | 498,720 |
| Total Options | 2,395 | (400) | 509,590 |
| Swaps: |  |  |  |
| OTC |  |  |  |
| Interest Rate Swaps | $(1,007)$ | $(2,104)$ | 1,074,362 |
| Inflation Swaps | 49 | 49 | 13,440 |
| Equity Index | 68 | (8) | 8,100 |
| Credit Default Swaps Single Name | 827 | 1,195 | 263,429 |
| Credit Default Swaps Index | 1,191 | 664 | 301,647 |
| Total Swaps | 1,128 | (204) | 1,660,978 |
| TBA | 73 | $(70,287)$ | 65,500 |
| Total | \$ 9,811 | \$ (64,113) | \$ 4,320,144 |


| Swap Type | Swap Maturity Profile at June 30, 2012 |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | <1 yr |  | 1-5 yrs |  | 5-1 0 yrs |  | 10-20 yrs |  | 20 + yrs |  | Total |  |
| Credit Default - Index | \$ | - | \$ | 726 | \$ | (62) | \$ | - | \$ | - | \$ | 664 |
| Credit Default - Single Name |  | (28) |  | 151 |  | (169) |  | - |  | 1,241 |  | 1,195 |
| Equity Index |  | - |  | - |  | (8) |  | - |  | - |  | (8) |
| Inflation Swaps |  | - |  | (98) |  | 147 |  | - |  | - |  | 49 |
| Interest Rate Swaps |  | - |  | (369) |  | (967) |  | 553 |  | $(1,321)$ |  | $(2,104)$ |
| Total Swap Fair Value | \$ | (28) | \$ | 410 | \$ | $(1,059)$ | \$ | 553 | \$ | (80) | \$ | (204) |

## Credit Risk

Counterparty credit risk exists on all open OTC positions. Counterparty credit risk is the risk that a derivative counterparty may fail to meet its payment obligation under the derivative contract.

INPRS' investment managers use International Swaps and Derivative Association Master Agreements to further reduce counterparty risk by specifying credit protection mechanisms and providing standardization that improves legal certainty, thereby reducing the probability of unforeseen losses. Furthermore, the master agreements can provide additional credit protection through the requirement of collateral exchange and
certain event of default and mutual termination provisions. Securities eligible as collateral are typically United States government bills and U.S. dollar cash.

The maximum amount of loss due to credit risk that the Fund would incur if the counterparty to the derivative instrument failed to perform according to the terms of the contract, without respect to any collateral or other security, or netting arrangements, is the total unrealized gain of derivatives at the end of the reporting period. The aggregate fair value of investment derivative instruments in asset positions at June 30, 2012, was $\$ 19,072$ thousand of which $\$ 13,336$ thousand was uncollateralized.

The tables below summarize INPRS's swap positions as of June 30, 2012:

| Swaps Counterparty | S\&P <br> Rating | Fair Value |  |  |  |  |  | Collateral |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\overline{\text { Receivable/ }}$ Unrealized Gain |  | Payable/ <br> (Unrealized <br> Loss) |  | $\begin{gathered} \hline \text { Total } \\ \text { Fair } \\ \text { Value } \end{gathered}$ |  | Posted |  | Received |  |
| Bank of America Corp | A | \$ | 1,467 | \$ | $(1,431)$ | \$ | (191) | \$ |  | \$ |  |
| Barclays Capital London | A |  | 1,748 |  | $(2,078)$ |  | 393 |  | 473 |  | $(1,380)$ |
| BNP Paribas Securities Corp | AA- |  | 15 |  | (2) |  | 15 |  |  |  |  |
| Citibank | A |  | 2,515 |  | $(3,126)$ |  | (680) |  | 3,438 |  | (970) |
| CME Central | AA- |  | 2,698 |  | $(2,213)$ |  | 792 |  | - |  | - |
| Credit Suisse | A |  | 1,836 |  | $(1,965)$ |  | (413) |  | 1,030 |  | (520) |
| Deutsche Bank | A+ |  | 3,104 |  | $(2,777)$ |  | (40) |  | 500 |  | (750) |
| Goldman | A- |  | 1,084 |  | (464) |  | 301 |  | 9 |  | (790) |
| HSBC Securities Inc | A+ |  | 175 |  | (127) |  | 189 |  | - |  | (330) |
| JPMorgan Chase Bank | A |  | 2,379 |  | $(2,044)$ |  | $(1,211)$ |  | 940 |  | - |
| Morgan Stanley Capital Services | A- |  | 957 |  | $(1,203)$ |  | 592 |  | 60 |  | (715) |
| Royal Bank of Scotland | A- |  | 436 |  | (121) |  | 302 |  | 54 |  | $(1,190)$ |
| Societe Generale Paris | A |  | 2 |  | - |  | - |  | - |  |  |
| UBS | A |  | 656 |  | (394) |  | (253) |  | 151 |  | - |
| Grand Total |  | \$ | 19,072 | \$ | $(17,945)$ | \$ | (204) | \$ | 6,655 | \$ | $(6,645)$ |


| Credit Default Swaps |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Investment Type |  | Reference | Fair Value Notional |  |  |
| Index | Bought | CDXIG | \$ | 270 | \$ 264,071 |
| Index | Bought | CDXEM |  | 637 | 8,800 |
| Index | Bought | CDXHY |  | (128) | 13,976 |
| Index | Bought | CDX ITRAXX |  | (115) | 14,800 |
| Total CDS - Index |  |  | \$ | 664 | \$ 301,647 |
| Single Name | Sold | Various |  | $(1,002)$ | \$ 202,416 |
| Single Name | Bought | Various |  | 2,197 | 61,013 |
| Total CDS - Single Name |  |  | \$ | 1,195 | \$263,429 |

## Interest Rate Risk

The Fund has exposure to interest rate risk due to investments in interest rate and inflation swaps and TBAs. The required risk disclosures are included in the Interest Rate Risk schedule.

The table below summarizes INPRS's Investments that are highly sensitive to interest rate changes:

| Reference Rate | Fair Value |  | Notional |  |
| :---: | :---: | :---: | :---: | :---: |
| TBA Securities: |  |  |  |  |
| 3.50\% | \$ | $(7,396)$ | \$ | 7,000 |
| 4.00\% |  | $(2,660)$ |  | 2,500 |
| 4.50\% |  | $(38,590)$ |  | 36,000 |
| 5.00\% |  | $(21,641)$ |  | 20,000 |
|  |  | $(70,287)$ |  | 65,500 |
| Interest Rate Swap: |  |  |  |  |
| Pay Variable 3M CDOR / Receive Fixed Various 2.0\% to 6.2\% |  | 2,826 |  | 52,087 |
| Pay Fixed Various 1.8375\% to 3.586\% / Receive Variable 3M CDOR |  | $(1,041)$ |  | 26,191 |
| Pay Fixed Various 1.01\% to 3.06\% / Receive Variable 6M EURIBOR |  | $(1,912)$ |  | 260,891 |
| Pay Variable 6M EURIBOR / Receive Fixed Various 1.40\% to 2.82\% |  | 1,829 |  | 243,137 |
| Pay Variable 6M GBP-LIBOR / Receive Fixed Various 2.25\% to 3.76\% |  | 132 |  | 18,178 |
| Pay Fixed Various 2.25\% to 3.94\% / Receive Variable 6M GBP-LIBOR |  | (399) |  | 40,842 |
| Pay Variable MXN-TIIE / Receive Fixed Various 5.50\% to 6.35\% |  | 102 |  | 9,690 |
| Pay Fixed Various 1.135\% to 2.75\% / Receive Variable 3M USD-LIBOR |  | $(4,945)$ |  | 308,901 |
| Pay Variable 3M USD-LIBOR / Receive Fixed Various 1.50\% to 2.50\% |  | 1,106 |  | 108,500 |
| Pay Variable BZDIOVRA / Receive Fixed Various 10.38\% to 10.58\% |  | 198 |  | 5,945 |
|  |  | $(2,104)$ |  | 1,074,362 |
| Inflation Swap: |  |  |  |  |
| Receive Variable CPURNSA / Pay 2.46\% |  | (6) |  | 3,100 |
| Pay Variable CPURNSA / Receive 1.84\% |  | (98) |  | 5,800 |
| Pay Variable CPURNSA / Receive 2.66\% |  | 153 |  | 4,540 |
|  | \$ | 49 | \$ | 13,440 |

## Foreign Currency Risk

The Fund is exposed to foreign currency risk on its foreign currency forward contracts and futures contracts. The required risk disclosures are included in the Foreign Currency Risk schedule in Note 5.

At June 30, 2012, INPRS' investments included the following currency forwards balances:

| Foreign Currency Contract Receivable | $\$ 963.7$ |  |
| :--- | :---: | :---: |
| Foreign Currency Contract Payable |  | 967.1 |

Long Term Commitments for Alternative Investments - INPRS enters into long term commitments for funding other investments in private equity and private real estate. These amounts include Euro-currency denominated, Norwegian Krone denominated and British Pound Sterling denominated commitments to limited liability partnerships. The remaining amount of unfunded commitments, converted to U.S. dollars using the closing exchange rate, as of June 30, 2012 is as follows:.

## B. Interfund Transactions

## Interfund Loans

As explained in Note III(A) above, temporary cash overdrafts in various funds are reported as interfund loans from the General Fund. As of June 30, 2012, the following funds had temporary cash overdrafts covered by loans from the General Fund: US Department of Transportation Fund, $\$ 18.6$ million,

US DHHS Fund, $\$ 58.6$ million, US Department of Labor Fund, $\$ .2$ million, U.S. Department of Education Fund, $\$ 3.8$ million, and S\&S Children's Home Construction Fund, $\$ 0.7$ million.

The following is a summary of the Interfund Loans as of June 30, 2012:

| Interfund Loans - Current |  |  |  |  |
| :--- | ---: | ---: | :--- | :--- |
|  |  | Loans To <br> Governmental <br> Funds |  |  |

## Interfund Services Provided/Used

Interfund Services Provided of $\$ 7.0$ million represents amounts owed by various governmental
internal service funds, for goods and services funds to the Institutional Industries Fund and the rendered.

The following is a schedule of Interfund Services Provided/Used as of June 30, 2012:

| Interfund Services Provided/Used |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Interfund Services Provided To Governmental Funds |  | Interfund Services <br> Used By <br> Governmental Funds |  |
| Governmental Funds |  |  |  |  |
| General Fund | \$ | - | \$ | 2,489 |
| ARRA of 2009 |  | - |  | 22 |
| U.S. Department of Transportation |  | - |  | 7 |
| U.S. Department of Health \& Human Services |  | - |  | 1,042 |
| Nonmajor Governmental Funds |  | - |  | 3,391 |
| Total Governmental Funds |  | - |  | 6,951 |
| Proprietary Funds Internal Service Funds |  | 6,951 |  | - |
| Total Proprietary Funds |  | 6,951 |  | - |
| Total Interfund Services Provided/Used | \$ | 6,951 | \$ | 6,951 |

## Due From/Due Tos

Current - Indiana University owed $\$ 1.7$ million to the General Fund for the State Department of Toxicology per IC 10-20-2-7(c). The interfund balance of $\$ 3.1$ million represents the accrued distribution amount from the State Lottery Commission to the Build Indiana Fund.

Non-current - The interfund balance of $\$ 50.0$ million represents funds the General Fund borrowed in June 2004, interest free, from the Indiana Board for Depositories, a discretely
presented component unit. This money is due to be repaid, either from the General Fund prior to January 1, 2023, or by a budget request submitted to the 2023 session of the general assembly. This non-current interfund balance appears on the government-wide statements, but not the General Fund statements.

The following are current and non-current schedules of Due From/Due Tos of Component Units, as of June 30, 2012:

| Component Units - Current |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Due From Component Units |  | Due To Primary Government |  |
| Governmental Funds |  |  |  |  |
| General Fund | \$ | 1,693 | \$ | - |
| Nonmajor Governmental Funds |  | 3,093 |  | - |
| Total Governmental Funds |  | 4,786 |  | - |
| Component Units |  |  |  |  |
| Indiana University |  | - |  | 1,693 |
| State Lottery Commission |  | - |  | 3,093 |
| Total Component Units |  | - |  | 4,786 |
| Total Due From/To | \$ | 4,786 | \$ | 4,786 |


| Component Units - Non-current |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Due From Primary Government |  | Due ToComponentUnits |  |
| Governmental Funds General Fund | \$ | - | \$ | 50,000 |
| Total Governmental Funds |  | - |  | 50,000 |
| Component Units Board for Depositories |  | 50,000 |  | - |
| Total Component Units |  | 50,000 |  | - |
| Total Due From/To | \$ | 50,000 | \$ | 50,000 |

## Interfund Transfers

## Major Governmental Funds

Transfers constitute the movement of money from the fund that receives the resources to the fund that utilizes them. These numerous transfers generally result from legislation passed by the Indiana General Assembly that directs how the transfers are made. In the case of the General Fund, many appropriations are made in the General Fund and then are transferred during the year to the funds where these appropriations are used. Also in the case of the General Fund, various taxes and other revenues are collected in other funds and transferred to the General Fund. Following are the principal purposes of the State's interfund transfers:

General Fund - \$614.1 million was transferred in from the State Gaming Fund which was wagering taxes from riverboats and slot machines at horse tracks. The Build Indiana Fund transferred in $\$ 236.2$ million as Motor Vehicle Excise Tax Cut Replacement distributions. $\$ 177.7$ million was transferred in from the Public Welfare-Medicaid Assistance Fund of which $\$ 154.1$ million was a return of funds at fiscal year end and $\$ 23.6$ million was qualifying assessment fees that can only be used for the State's share of Medicaid services under Title XIX of the Social Security Act. \$85.6 million was received from the Fund 6000 Programs of which $\$ 48.2$ million was distribution of financial institutions tax per IC 6-5.5; $\$ 14.4$ million was transferred in for Indiana Veterans' Home administration from the Comfort-Welfare Fund's receipts of resident fees and Medicaid and Medicare reimbursements; $\$ 12.0$ million was the recapture of financial institutions tax based on the FIT distribution that would have been based on property tax levies that were assumed by the State in 2009; $\$ 5.7$ million was transferred to the Office of Medicaid Policy and Planning's State Medicaid General Fund which was appropriation transfers; and $\$ 5.3$ million was transferred in from permit fees collected from business that sell alcoholic beverages per IC 7.1-4-9-4. $\$ 46.5$ million was transferred in from the Tobacco Master Settlement Fund for various health and welfare purposes including residential services for the developmentally disabled, Indiana's Children with Special Health Care Needs health insurance coverage, and substance abuse treatment. \$46.3 million was transferred in from the Mental Health Center Fund to the Office of Medicaid and Policy and Planning's State Medicaid General Fund to fund the state match of Medicaid expenditures for services to adults who are seriously mentally ill.
$\$ 40.0$ million was a reversion of funds at fiscal year end from the Administrative Services Revolving Fund. $\$ 32.8$ million was transferred in from the Medicaid Indigent Care Trust Fund for the State's share of supplemental payments and to fund Safety Net payments made in fiscal year 2012. \$27.0 million was transferred in from the Motor Vehicle Commission Fund at the request of the Bureau of Motor Vehicles which was unobligated funds. $\$ 15.0$ million was transferred in from the U.S. Department of Health and Human Services Fund of which \$12.7 million was reimbursement of federal indirect costs to the State Budget Agency; $\$ 1.6$ million was the return of Temporary Assistance for Needy Families program state match; $\$ 0.5$ million was for the Attorney General's Office's Medicaid and welfare fraud units; and $\$ 0.2$ million was returned to the Indiana Soldiers' and Sailors' Children's Home at fiscal year end.

The following were transfers out from the General Fund: The Public Welfare Medicaid Assistance Fund received $\$ 2.0$ billion in transfers for Medicaid current obligations and for Medicaid administration to enable the Office of Medicaid Policy and Planning to carry out all services under IC 12-8-6. These services include, but may not be limited to the provision of care and treatment for individuals with mental illness, developmental disability, long term care needs, and family and child services needs. \$314.2 million was transferred to the U.S. Department of Health and Human Services Fund in support of: the State Medicaid program; child care services and the temporary assistance for needy families program both administered through the FSSA's Division of Family Resources; case management services to children by the Department of Child Services (DCS); the Family and Children Fund of the Department of Child Services; DCS administrative costs; Social Security Title IV-D services to needy families with children; county prosecutors' and local judges' salaries; children psychiatric services through FSSA's Division of Mental Health; information systems for the Department of Child Services; Medicare/Medicaid certification program administered by the Indiana State Department of Health; child welfare training administered by DCS; and other health and human services programs and services. \$275.2 million was transferred to the State Student Assistance Commission of Indiana mostly for the awarding of the State's grants and scholarships for Hoosier students to attend colleges. The Mental Health Center Fund received appropriation transfers in totaling $\$ 93.1$ million to
fund services to adults who are seriously mentally ill in comprehensive community health centers and for the administration of services by the Department of Mental Health. The Build Indiana Fund received $\$ 99.4$ million from riverboat wagering and parimutuel taxes which went to the Lottery and Gaming Surplus Account. $\$ 63.0$ million was transferred from the General Fund to the Motor Vehicle Highway Fund primarily for State Police administration and pensions. $\$ 57.0$ million was transferred to the Hospital Care for the Indigent Fund for the Hospital Care for the Indigent Program. $\$ 55.9$ million was transferred to the U.S. Department of Agriculture Fund for the Federal Food Stamp Program administered by FSSA's Division of Family Resources. $\$ 41.4$ million was received by the Indiana Department of Transportation for the Public Mass Transportation Fund, which is used for the promotion and development of public transportation.

Medicaid Assistance Fund - The Medicaid Assistance Fund had a transfer in of $\$ 2.0$ billion from the General Fund to support the state Medicaid program administered through the Office of Medicaid Policy and Planning. $\$ 30.0$ million was transferred in from the Medicaid Indigent Care Trust Fund, which is part of the U.S. Department of Health and Human Services Fund, for reimbursement of hospital care for the indigent supplement payments made from the Medicaid Assistance Fund.

Transfers out included $\$ 177.7$ million to the General Fund of which $\$ 154.1$ million was a return of funds at fiscal year end and $\$ 23.6$ million was qualifying assessment fees that can only be used for the State's share of Medicaid services under Title XIX of the Social Security Act.

Major Moves Construction Funds - The Major Moves Construction Fund had a transfer out of $\$ 543.3$ million to the State Highway Department for construction and maintenance of the State's highways, roads, and bridges.

ARRA of 2009 Fund - The American Recovery and Reinvestment Act of 2009 Fund transferred out $\$ 33$ thousand to the General Fund for payment of federal indirect costs and $\$ 3$ thousand to the U.S. Department of Labor Fund for expenditure adjustments made by the Indiana Department of Workforce Development.
U.S. Department of Transportation Fund - The U.S. Department of Transportation Fund received $\$ 165.9$ million of state and local match money from the State Highway Fund for use by the Indiana

Department of Transportation for transportation projects.

The U.S. Department of Transportation Fund returned $\$ 88.9$ million of state and local match money to the State Highway Fund at fiscal year end.

## U.S. Department of Health and Human Services

Fund - The U.S. Department of Health and Human Services (USDHHS) Fund had transfers in totaling $\$ 314.2$ million from the General Fund. Of this $\$ 314.2$ million, $\$ 111.9$ million was for the state's share of the Medicaid administrative payments; $\$ 34.4$ million was for child care services; $\$ 28.0$ million was for the state's share of Temporary Assistance for Needy Families payments; \$28.1 million is to provide adoption services grants and assistance; $\$ 26.7$ million for case management services to children by the Department of Child Services (DCS); $\$ 25.4$ million for family and children services through DCS; $\$ 21.1$ million for DCS administrative costs; $\$ 7.5$ million for Social Security Title IV-D services to needy families with children; $\$ 7.1$ million for county prosecutors' salaries; $\$ 5.4$ million for children psychiatric services; $\$ 4.8$ million for the Indiana Support enforcement tracking system established by DCS as the official record for child support payments; $\$ 4.8$ million for local judges' salaries; $\$ 1.6$ million for Medicare/Medicaid Certification; $\$ 1.4$ million for the Child Protection Automation Project of DCS; $\$ 1.4$ million for child welfare training; and $\$ 4.6$ million was for various other health and human services programs. $\$ 37.0$ million was received from the Tobacco Settlement Fund for the Children's Health Insurance Program administered by the Indiana Family and Social Services. \$0.9 million was received from the Tobacco Master Settlement Fund for the Indiana Department of Health's U.S. Department of Health and Human Services Fund.

The U.S. Department of Health and Human Services transferred out to the General Fund $\$ 15.0$ million of which: $\$ 12.8$ million was reimbursement of federal indirect costs to the State Budget Agency; $\$ 1.6$ million was the return of state match from the Temporary Assistance for Needy Families program; $\$ 0.5$ million was for the Attorney General's Office's Medicaid and welfare fraud units; and $\$ 0.2$ million was returned to the Soldiers' and Sailors' Children's Home at fiscal year end. \$30.0 million was transferred to the Medicaid Assistance Fund to reimburse indigent supplement payments for hospital care.

## Proprietary Funds

## Non-Major Enterprise Funds

The Inns and Concessions Fund - This fund had transfers out of $\$ 2.1$ million, representing cash contributions to the Department of Natural Resources (DNR) which are to be used for repayments of bonds made by the Indiana Finance Authority.

## Internal Service Funds

\$0.6 million was transferred to the Administrative Services Revolving Fund from the pay phone fund to cover a shortfall of information technology services. $\$ 40.0$ million was transferred from the Administrative Services Revolving Fund to the General Fund for a reversion of funds at fiscal year end.

A summary of interfund transfers for the year ended June 30, 2012 is as follows:

|  | Operating transfers in |  | Operating transfers (out) |  | Net transfers |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Governmental Funds |  |  |  |  |  |  |
| General Fund | \$ | 1,401,233 | \$ | $(3,116,679)$ | \$ | $(1,715,446)$ |
| Public Welfare-Medicaid |  |  |  |  |  |  |
| Assistance Fund |  | 1,984,049 |  | $(177,712)$ |  | 1,806,337 |
| Major Moves Construction Fund |  | - |  | $(543,342)$ |  | $(543,342)$ |
| ARRA of 2009 |  | - |  | (36) |  | (36) |
| U.S. DOT Fund |  | 168,635 |  | $(92,541)$ |  | 76,094 |
| U.S. DHHS Fund |  | 352,170 |  | $(14,951)$ |  | 337,219 |
| Nonmajor Governmental Fund |  | 2,248,900 |  | $(2,168,175)$ |  | 80,725 |
| Proprietary Funds |  |  |  |  |  |  |
| Inns and Concessions |  | - |  | $(2,101)$ |  | $(2,101)$ |
| Internal Service Funds |  | 550 |  | $(40,000)$ |  | $(39,450)$ |
| Total | \$ | 6,155,537 | \$ | $(6,155,537)$ | \$ | - |

## C. Taxes Receivable/Tax Refunds Payable

Taxes Receivable/Tax Refunds Payable as of year end, including the applicable allowances for uncollectible accounts, are as follows:

| Income taxes | Governmental Activities |  |  |  |  |  | Total Primary Government |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | General Fund |  | Special Revenue Funds |  | Capital Projects Funds |  |  |  |
|  | \$ | 1,164,553 | \$ | - | \$ | - | \$ | 1,164,553 |
| Sales taxes |  | 777,162 |  | 1,169 |  | - |  | 778,330 |
| Fuel taxes |  | - |  | 96,791 |  | - |  | 96,791 |
| Gaming taxes |  | 954 |  | 12,637 |  | - |  | 13,591 |
| Inheritance taxes |  | 38,355 |  | - |  | - |  | 38,355 |
| Alcohol and tobacco taxes |  | 33,081 |  | 18,525 |  | 1,856 |  | 53,462 |
| Insurance taxes |  | 2,055 |  | - |  | - |  | 2,055 |
| Financial institutions taxes |  | - |  | 48,118 |  | - |  | 48,118 |
| Other taxes |  | 23,747 |  | 1,502 |  | - |  | 25,249 |
| Total taxes receivable |  | 2,039,907 |  | 178,742 |  | 1,856 |  | 2,220,504 |
| Less allowance for uncollectible accounts |  | $(409,882)$ |  | $(32,090)$ |  | (6) |  | $(441,977)$ |
| Net taxes receivable | \$ | 1,630,025 | \$ | 146,653 | \$ | 1,850 | \$ | 1,778,527 |
| Tax refunds payable | \$ | 27,807 | \$ | 13,729 | \$ | - | \$ | 41,536 |

## D. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2012, was as follows:

## Primary Government - Governmental Activities

|  | Balance, July 1, <br> As restated |  | Increases |  | Decreases |  | Balance, June 30 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Governmental Activities: |  |  |  |  |  |  |  |  |
| Capital assets, not being depreciated/amortized: |  |  |  |  |  |  |  |  |
| Land | \$ | 1,658,421 | \$ | 93,155 | \$ | $(41,618)$ | \$ | 1,709,958 |
| Infrastructure |  | 8,385,668 |  | 555,708 |  | $(17,211)$ |  | 8,924,165 |
| Construction in progress |  | 1,571,645 |  | 798,875 |  | $(564,497)$ |  | 1,806,023 |
| Total capital assets, not being depreciated/amortized |  | 11,615,734 |  | 1,447,738 |  | $(623,326)$ |  | 12,440,146 |
| Capital assets, being depreciated/amortized: |  |  |  |  |  |  |  |  |
| Buildings and improvements |  | 1,614,088 |  | 36,457 |  | $(49,941)$ |  | 1,600,604 |
| Furniture, machinery, and equipment |  | 518,249 |  | 17,550 |  | $(25,749)$ |  | 510,050 |
| Computer software |  | 38,099 |  | 3,511 |  | $(1,497)$ |  | 40,113 |
| Infrastructure |  | 22,860 |  | - |  | (211) |  | 22,649 |
| Total capital assets, being depreciated/amortized |  | 2,193,296 |  | 57,518 |  | $(77,398)$ |  | 2,173,416 |
| Less accumulated depreciation/amortization for: |  |  |  |  |  |  |  |  |
| Buildings and improvements |  | $(835,962)$ |  | $(34,682)$ |  | 32,978 |  | $(837,666)$ |
| Furniture, machinery, and equipment |  | $(349,691)$ |  | $(37,192)$ |  | 21,460 |  | $(365,423)$ |
| Computer software |  | $(35,325)$ |  | $(2,007)$ |  | 1,469 |  | $(35,863)$ |
| Infrastructure |  | $(14,087)$ |  | (483) |  | 69 |  | $(14,501)$ |
| Total accumulated depreciation/amortization |  | $(1,235,065)$ |  | $(74,364)$ |  | 55,976 |  | $(1,253,453)$ |
| Total capital assets being depreciated/amortized, net |  | 958,231 |  | $(16,846)$ |  | $(21,422)$ |  | 919,963 |
| Governmental activities capital assets, net | \$ | 12,573,965 | \$ | 1,430,892 | \$ | $(644,748)$ | \$ | 13,360,109 |

## Primary Government - Business-Type Activities

| Business-Type Activities: | Balance, July 1 |  | Increases |  | Decreases |  | Balance, June 30 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |
| Capital assets, being depreciated: |  |  |  |  |  |  |  |  |
| Land improvements |  | - |  | - |  | - |  | - |
| Buildings and improvements | \$ | 149 | \$ | - | \$ | - | \$ | 149 |
| Furniture, machinery, and equipment |  | 261 |  | - |  | - |  | 261 |
| Infrastructure |  | - |  | - |  | - |  | - |
| Total capital assets, being depreciated |  | 410 |  | - |  | - |  | 410 |
| Less accumulated depreciation for: |  |  |  |  |  |  |  |  |
| Buildings and improvements |  | (100) |  | (12) |  | - |  | (112) |
| Furniture, machinery, and equipment |  | (226) |  | (12) |  | - |  | (238) |
| Infrastructure |  | - |  | - |  | - |  | - |
| Total accumulated depreciation |  | (326) |  | (24) |  | - |  | (350) |
| Total capital assets being depreciated, net |  | 84 |  | (24) |  | - |  | 60 |
| Business-type activities capital assets, net | \$ | 84 | \$ | (24) | \$ | - | \$ | 60 |

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

| Governmental activities: |  |  |
| :---: | :---: | :---: |
| General government | \$ | 5,994 |
| Public safety |  | 30,643 |
| Health |  | 938 |
| Welfare |  | 5,172 |
| Conservation, culture and development |  | 10,440 |
| Education |  | 1,404 |
| Transportation |  | 19,773 |
| Total depreciation/amortization expense governmental activities | \$ | 74,365 |
| Business-type activities: |  |  |
| Inns and Concessions | \$ | 24 |
| Total depreciation expense - business-type activities | \$ | 24 |

## E. Leases

The future minimum lease obligations, the net present value of these minimum lease payments as of June 30, 2012 and the assets acquired through capital leases are as follows:

| Future minimum lease payments |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Year ending June 30, | Operating leases |  | Capital leases Governmental Activities |  |
| 2013 | , | 33,717 | \$ | 106,368 |
| 2014 |  | 27,954 |  | 107,052 |
| 2015 |  | 24,155 |  | 108,142 |
| 2016 |  | 22,117 |  | 106,843 |
| 2017 |  | 20,470 |  | 105,538 |
| 2018-2022 |  | 34,817 |  | 510,672 |
| 2023-2027 |  | 274 |  | 510,169 |
| 2028-2032 |  | - |  | 209,733 |
| 2033-2037 |  | - |  | 2,718 |
| Total minimum lease payments (excluding executory costs) | \$ | 163,504 |  | 1,767,235 |
| Less: |  |  |  |  |
| Remaining premium(discount) |  |  |  | $(17,761)$ |
| Amount representing interest |  |  |  | $(539,497)$ |
| Present value of future minimum lease payments |  |  | \$ | 1,209,977 |
| Assets acquired through capital lease |  |  |  |  |
| Building |  |  | \$ | 29,849 |
| Machinery and equipment |  |  |  | 2,077 |
| Infrastructure less accumulated depreciation |  |  |  | $\begin{array}{r} 1,184,129 \\ (9,348) \end{array}$ |
|  |  |  | \$ | 1,206,707 |

## Operating Leases

The State leases building and office facilities and other equipment under non-cancelable operating leases. Total payments for such leases with aggregate payments of $\$ 20,000$ or more were $\$ 37.3$ million for the year ended June 30, 2012. A table of future minimum lease payments (excluding executory costs) is presented above.

## Capital Leases Liabilities

The State has entered into various lease agreements with aggregate payments of $\$ 20,000$ or more to finance the acquisition of buildings, land and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date in the government-wide statements.

## F. Long-Term Obligations

Changes in long-term obligations for the primary government for the year ended June 30, 2012 were as follows:

| Changes in Long-Term Obligations | Balance, July 1, as Restated |  | Increases |  | Decreases |  | Balance, June 30 |  | Amounts Due Within One Year |  | Amounts Due Thereafter |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Governmental activities: |  |  |  |  |  |  |  |  |  |  |  |  |
| Compensated absences | \$ | 135,713 | \$ | 75,568 | \$ | $(70,232)$ | \$ | 141,049 | \$ | 77,295 | \$ | 63,754 |
| Due to component unit |  | 66,637 |  | - |  | $(16,637)$ |  | 50,000 |  | - |  | 50,000 |
| Net pension obligation |  | 1,191,515 |  | 152,782 |  | - |  | 1,344,297 |  | - |  | 1,344,297 |
| Other postemployment benefits |  | 118,229 |  | 8,023 |  | $(6,621)$ |  | 119,631 |  | - |  | 119,631 |
| Pollution remediation |  | 41,308 |  | 4,643 |  | - |  | 45,951 |  | 7,260 |  | 38,691 |
| Intergovernmental payable |  | 187,552 |  | 12,118 |  | $(10,000)$ |  | 189,670 |  | 169,670 |  | 20,000 |
| Capital leases |  | 1,229,314 |  | 31,817 |  | $(51,154)$ |  | 1,209,977 |  | 51,198 |  | 1,158,779 |
|  | \$ | 2,970,268 | \$ | 284,951 | \$ | $(154,644)$ | \$ | 3,100,575 | \$ | 305,423 | \$ | 2,795,152 |
| Business-type activities: |  |  |  |  |  |  |  |  |  |  |  |  |
| Compensated absences | \$ | 472 | \$ | 187 | \$ | (203) | \$ | 456 | \$ | 205 | \$ | 251 |
| Claims liability |  | 33,063 |  | 1,501 |  | $(4,393)$ |  | 30,171 |  | 3,888 |  | 26,283 |
|  | \$ | 33,535 | \$ | 1,688 | \$ | $(4,596)$ | \$ | 30,627 | \$ | 4,093 | \$ | 26,534 |

Long term obligations of governmental activities include capital lease obligations of governmental funds as presented in Note IV(E), net pension obligations for the State Police Retirement Fund, Public Employees Retirement Fund-State, Prosecuting Attorney's Retirement Fund, and the State Teachers' Retirement Fund (Pre-1996 Account) as presented in Note V(E), other postemployment benefits, pollution remediation, amounts due to component units, and compensated absence obligations. The General Fund typically has been used to liquidate any other long-term liabilities.

Long-term obligations of the business-type activities consist of claims liability of the Indiana Residual Malpractice Insurance Authority and compensated absences of the Inns and Concessions Fund.

Revenue bonds are issued by entities established by statute as corporate and politic units with the separate legal authority to finance certain essential governmental functions. Income from the acquired or constructed assets is used to pay debt service.

## G. Prior Period Adjustments and Reclassifications

For the fiscal year ended June 30, 2012, certain changes have been made to the financial statements to more appropriately reflect financial activity of the State of Indiana. These prior period adjustments and restatements are reflected in the beginning net assets in the government-wide statement of activities.

## Prior Period Adjustments

In the fund statements for governmental funds, there is an increase of $\$ 29.9$ million in net assets of the General Fund and a corresponding decrease in net assets of the Non-major Governmental funds for revenues not properly reported by the Department of Revenue in prior years.

In the fund statements for governmental funds, and the government-wide statements, there is a decrease of $\$ 64.9$ million in net assets of the

General Fund due to incorrect reporting of local income tax receipts held in the local distributions agency fund.

In the fund statements for governmental funds, and the government-wide statements, net assets of the ARRA of 2009 Fund decreased $\$ 5.2$ million for adjustments for cash overstated in prior years due to errors in recording transfers to component units.

In the fund financial statements for Special Revenue Funds, and the government-wide statements, net assets increased by $\$ 12.2$ million due to errors in the presentation of cash in the BMV holding fund.

In the fund statements for Special Revenue funds, and the government-wide statements, there is a decrease of $\$ 11.3$ million in net assets for cash that
was incorrectly transferred in the prior year from the Indiana Economic Development Fund, a discrete governmental component unit.

In the fund statements for Special Revenue funds and the government-wide statements, there is a decrease of $\$ 276$ thousand due to errors relating to current receivable and payable accruals in 2011.

For the government-wide statements, there is a decrease of $\$ 70.2$ million in net assets for infrastructure assets included in INDOT infrastructure as of June 30, 2011.

For the government-wide statements, there is an increase of $\$ 2.5$ million in net assets for Department of Administration (DoA) work in process. This was the result of omission in projects that were in progress as of June 30, 2011.

For the government-wide statements, there is an increase of $\$ 90.9$ million in net assets for capital assets. This was the result of not capitalizing capital assets by June 30, 2011 that were acquired prior to this date and for corrections to acquisition cost by state agencies.

For the government-wide statements, there is an increase of $\$ 34.8$ million for software that was in development by June 30, 2011 that was omitted
from presentation in the prior year.
For the government-wide statements, there is a decrease of $\$ 4.0$ million in net assets for liabilities for assets acquired through leases that were incorrectly reported in the prior year.

For the government-wide statements, there is a decrease of $\$ 198$ million in net assets to recognize the 2011 actuarial liability for net pension obligations.

For the Internal Service funds and the governmentwide statements, there is an increase of $\$ 38$ thousand in net assets for the correction of errors.

For the discrete component units, the Indiana Economic Development Corporation's net assets increased by $\$ 5.8$ million for loans receivable not included in their 2011 financial statements.

There was an increase of $\$ 3.5$ million in beginning net assets for the inclusion of the Indiana State Museum and Historical Sites Corporation which is a new discrete component unit of the State. The corporation's foundation which was not previously reported had beginning net assets of $\$ 3.4$ million and $\$ 180$ thousand was reclassified from a previously reported governmental fund.

The following schedule reconciles June 30, 2011 net assets as previously reported, to beginning net assets, as restated:

|  | Governmental Activities |  | BusinessType Activities |  | Discretely Presented Component Units (Non Fiduciary) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| June 30, 2011, fund balance/retained earnings/net assets as reported | \$ | 19,112,313 | \$ | $(1,690,456)$ | \$ | 11,083,658 |
| Correction of errors |  | $(214,653)$ |  | - |  | 9,261 |
| Reclassifications of funds |  | (180) |  | - |  | 180 |
| Balance July 1, 2011 as restated | \$ | 18,897,480 | \$ | $(1,690,456)$ | \$ | 11,093,099 |

## V. OTHER INFORMATION

## A. Risk Management

The State of Indiana is exposed to various risks of loss. This includes damage to property owned by the agencies, personal injury or property damage liabilities incurred by a State officer, agent or employee, errors, omissions and theft by employees, certain employee health benefits, employee death benefits, and unemployment and worker's compensation costs for State employees.

The State records an expenditure for any loss as the liability is incurred or replacement items are purchased. The State purchases commercial insurance coverage for certain DNR Inns properties. The State also purchases immaterial amounts of commercial insurance related to errors, omissions, and theft by employees. Settlements related to commercial insurance have not exceeded coverage in the past three fiscal years.

The State does have risk financing activity for the State employees' disability, certain State employees' health benefits, and certain health, disability and death benefits for State Police officers. These are reported in three individual Internal Service Funds.

The State employees' disability program is financed partially by State employees through payroll withholdings and by the funds from which employees are paid. The employees' health benefits and the State Police traditional health plan are funded by the employees who have selected certain health care benefit packages and the funds from which those employees are paid. (An insurance carrier does provide claims administration services for the health insurance programs.)

Located below is the table of claim liabilities. The liabilities are not maintained in the accounting records of the State. The claim liabilities for the health insurance programs and the State Disability fund were estimated based on the historical experience rate of claims paid that were for service dates incurred during a prior fiscal year. The surplus retained earnings in these funds are reserved for future catastrophic losses.


## B. Contingencies and Commitments

## Litigation

The State does not establish reserves for judgments or other legal or equitable claims against the State. Judgments and other such claims must be paid from the State's unappropriated balances and reserves, if any.

With respect to tort claims only, the State's liability is limited to: (A) \$300,000 for a cause of action that accrues before January 2006; (B) \$500,000 for a cause of action that accrues between 2006 and 2008; or (C) $\$ 700,000$ for a cause of action that accrues on or after January 2008, for injury to or death of one person in any one occurrence and \$5 million for injury to or death of all persons in that occurrence.

The Indiana Attorney General's office estimates a total payment for liabilities and litigation expenses of $\$ 6.5$ million to be made from the Tort Claim Fund during the next fiscal year. During the fiscal year ending June 30, 2012, the State paid $\$ 8.8$ million for settlements, judgments, claims and litigation expenses from the Tort Claim Fund.

In addition, the State paid $\$ 4.7$ million to settle claims arising from the Indiana State Fair tragedy during the fiscal year ending June 30, 2012. The 2012 General Assembly approved an additional \$6 million as a supplemental fund to be paid to Indiana State Fair claimants during the next fiscal year.

The following is a summary of certain significant litigation and claims currently pending against the State involving amounts exceeding $\$ 5$ million individually or in the aggregate. This summary is not exhaustive, either as to the description of the specific litigation or claims described or as to all of the litigation or claims currently pending or threatened against the State.

The Indiana Attorney General's office is currently handling the following cases that could result in significant liabilities to the State:

In 1968, a lawsuit seeking to desegregate the Indianapolis Public Schools was filed in the United States District Court for the Southern District of Indiana. Since 1978, the State has paid several million dollars per year for inter-district busing that is expected to continue through 2016. The District Court entered its final judgment in 1981 holding the State responsible for most of the costs of its desegregation plan, and those costs have been part
of the State's budget since then. In June 1998, the parties negotiated an 18-year phase out of the desegregation plan that was approved by the Court for some school corporations and a 13-year phase out of the desegregation plan for the school corporations that had already began the desegregation plan. State expenditures will be gradually reduced as the plan is phased out.

In 1993, Plaintiffs filed a breach of employment contract lawsuit in a state trial court alleging that the State has failed to pay certain similarly classified state employees at an equal rate of pay from 1973 to 1993. The Court certified Plaintiffs' class and class notification was completed. Plaintiffs seek to recover damages as well as attorney fees and costs. A four-day bench trial was conducted. The Court took the matter under advisement and gave the parties time to submit proposed findings of fact and conclusions of law. In July 2009, the Court entered judgment against the State in the total amount of $\$ 43$ million ( $\$ 21$ million awarded to merit, overtime eligible employees; $\$ 17$ million awarded to non-merit, overtime eligible employees; $\$ 3$ million awarded to merit, overtime exempt employees; \$2 million awarded to non-merit, overtime exempt employees). In November 2009, Plaintiffs reduced their settlement demand to $\$ 20$ million. The State responded with an offer of $\$ 8.5$ million (inclusive of fees and costs) and later increased the offer to \$10 million. The matter is fully briefed in the Court of Appeals. In its October 2010 opinion, the Court of Appeals reversed in part, affirmed in part and remanded to trial court for determination of damages; excused exhaustion of administrative remedies, but limited back pay to 10 days (instead of 20 years) for merit employees; affirmed 20 years of back pay for non-merit employees. Impact of the opinion is a reduction in the trial court's judgment from $\$ 43$ million to approximately $\$ 19$ million. In November 2010, both Plaintiffs and the State filed Petitions for Rehearing. Defendants' Petition for Rehearing denied. Plaintiff's Petition for Rehearing granted in part remanding to trial court for determination of if/when individual merit plaintiffs filed administrative complaints. Plaintiffs and the State each filed Petitions for Transfer to the Indiana Supreme Court, which were granted in June 2011. Oral argument was held in the Supreme Court in September 2011. The Indiana Supreme Court ruled in February 2012 that both the "Merit and Non-Merit" employees, overtime-exempt and overtime-eligible, are all owed back pay on their claims for the same period (ten days prior to each class member filing claims or, if no claims filed, ten days prior to filing the lawsuit). This opinion further reduced the amount of damages owed to the
plaintiffs. Plaintiffs' and the State's Petitions for Rehearing filed with Supreme Court in March 2012 were denied. The matter is now remanded to the trial court to determine damages in accordance with the ten-day limit on back pay. Parties are involved in informal discovery related to back pay.

In August 2011, due to a sudden wind gust resulting from inclement weather conditions, an outdoor stage collapsed at the Indiana State Fair resulting in multiple injuries and deaths. Tort claim notices against the Indiana State Fair Commission and the State were filed with the Indiana Attorney General. Lawsuits against the State and other parties were filed. The State contends that immunities and limitations on damages under the Indiana Tort Claims Act apply to these claims. Under the Indiana Tort Claims Act, Indiana Code 34-13-3, claims are capped at $\$ 5$ million per event and $\$ 700,000$ per person. The State, on behalf of the Commission, settled with many of the claimants, distributing $\$ 4.7$ million during fiscal year 2012 with one case remaining under litigation. The 2012 General Assembly supplemented this amount with an additional $\$ 6$ million which will be distributed pursuant to legislative directives during the next fiscal year. $\$ 6$ million has been accrued as an expense and payable in the government-wide financial statements for this distribution. Tort claims were paid from the State General Fund and not the funds of the Commission. The remaining open litigation concerns the constitutionality of the tort claim caps and indemnification claims as a result of this incident.

## Other Litigation

The State on behalf of the Indiana Family and Social Services Administration (FSSA) is currently involved in the following case that could result in significant liability to the State:

In May 2010 the State of Indiana, on behalf of the Indiana Family and Social Services Administration (FSSA), and counterclaim Plaintiff sued each other regarding counterclaim Plaintiff's state welfare system contract entered into in 2006. In October 2009 the State announced its intention to terminate the 10-year contract early effective December 2009 due to counterclaim Plaintiff's deficient performance. The court issued rulings in July and August of 2012 awarding the counterclaim Plaintiff $\$ 62.7$ million. This amount includes $\$ 9.5$ million for equipment retained by the state, $\$ 2.5$ million in early termination close-out payments, $\$ 40$ million in subcontractor assignment fees (previously granted to the counterclaim Plaintiff on summary judgment), and $\$ 10.7$ million in prejudgment interest. The
court also ruled that the counterclaim Plaintiff was not entitled to recover $\$ 43$ million claimed for deferred fees. The court also ruled that there was no material breach so the State could not recover damages from the counterclaim Plaintiff for breach of contract. The State has appealed. The court granted the State's motion to stay the enforcement of the judgment pending appeal.

## Other Loss Contingencies

The U.S. Office of Inspector General (USOIG) has issued multiple audit reports on Indiana's Medicaid Assistance Program. Findings in these reports identify several issues including state psychiatric hospitals that were ineligible to receive Medicaid Inpatient payments and unreported Medicaid overpayments. The State has worked with Centers for Medicare and Medicaid Services (CMS) to resolve the findings. As of June 30, 2012 there was $\$ 55.5$ million in findings that CMS had not recommended for closure, but FSSA believes the possible loss contingency for these findings totals $\$ 16.7$ million. FSSA management is continuing to work with CMS on a settlement of these findings. It is unknown how much of this loss contingency, if any, will have to be repaid to the federal government.

## Construction Commitments

As of June 30, 2012, the Indiana Department of Transportation had outstanding construction commitments totaling $\$ 1.3$ billion for road and bridge projects. It is anticipated that these projects will be financed with approximately $3 \%$ State funds, 2\% local funds, 54\% traditional Federal funds, 1\% ARRA of 2009 fund, and $40 \%$ from the Major Moves Construction Fund.

The Indiana Department of Administration, Public Works Division, had remaining construction commitments totaling $\$ 10.1$ million for building and improvement projects of the State's agencies as of June 30, 2012. These projects are to be funded through State appropriations, the State Highway Department Fund, capital projects funds, and federal funds.

The State had $\$ 32.2$ million in total commitments for software in development as of June 30, 2012. These commitments are to be funded through federal funds and state dedicated funds.

## Encumbrances

Significant encumbrances by major funds and nonmajor funds in the aggregate as of June 30, 2012
were as follows:

| Governmental Funds | Encumbrances |  |
| :---: | :---: | :---: |
| General Fund | \$ | 561,876 |
| ARRA of 2009 |  | 28,068 |
| US Department of Transportation |  | 1,052,618 |
| US Department of Health \& Human Services |  | 225,644 |
| Non-Major Governmental Funds |  | 1,229,390 |
| Total | \$ | 3,097,596 |

## C. Other Revenue

Other revenue represents revenue received which cannot accurately be included with any of the other revenue sources. In most cases, the amount of "other revenue" received by a fund is insignificant in comparison with total revenues received.

## D. Economic Stabilization Fund

In 1982 the Indiana General Assembly adopted Indiana Code 4-10-18, which established the Counter-Cyclical Revenue and Economic Stabilization Fund ("Rainy Day Fund").

This fund was established to assist in stabilizing revenue during periods of economic recession and is accounted for within the State general fund.

Each year the State Budget Director determines calendar year Adjusted Personal Income (API) for the State and its growth rate over the previous year, using a formula determined by the legislature.

In general, monies are deposited automatically into the Rainy Day Fund if the growth rate in API exceeds $2 \%$; monies are removed automatically from the Rainy Day Fund if API declines by more than $2 \%$. If the balance in the fund at the end of the fiscal year exceeds 7\% of total general fund revenues for the same period, the excess is transferred from the Rainy Day Fund to the State General Fund.

Loans can be made from the Rainy Day Fund to local units of government for specific purposes. The Rainy Day Fund cash and investment balance at the end of fiscal year 2012 was $\$ 351.6$ million. Total outstanding loans were $\$ 11.6$ million, resulting in total assets of $\$ 363.2$ million. Because the API increased by more than $2 \%$, $\$ 291.0$ million was transferred from the General Fund to the Rainy Day Fund.

## E. Employee Retirement Systems and Plans

The State of Indiana sponsors eight public employee retirement systems (PERS) that are included in the State's financial statements. They are reported and administered as described in Note I(A).

Summary of Significant Accounting Policies (Primary government and fiduciary in nature component units)

The accrual basis is used for financial statement reporting purposes. Contributions are recognized as revenues when due, pursuant to formal commitments, as well as statutory or contractual requirements. Throughout the year, the investments are maintained on the accounting records at the net asset value per the custodian banks. The custodian banks maintain records of the detailed holdings and accounts that comprise the net asset value. At fiscal year end, the accounting records and financial statements recognize investment assets and liabilities using investment unit trust accounting. Investments of defined benefit plans are reported at fair value. Short-term investments are reported at market value when available, or at cost, which approximates fair value.

Securities traded on a national or international exchange are valued at the official closing price at current exchange rates. Collective trust funds' fair values are determined by the fair value per share of the pool's underlying portfolio as provided by the trustee. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. Values for limited partnership interests are those estimates most recently provided by the general manager, plus or minus cash flows transacted since the valuation date. Investments that do not have an established market are reported at estimated fair value.

The State sponsors the following defined benefit single-employer plans:

State Police Retirement Fund (Presented as a pension fund)

Plan Description The State Police Retirement Fund (SPRF) is a defined benefit, single-employer PERS, and is administered by the Treasurer of the State of Indiana as Trustee under a Pension Trust Agreement with the Indiana Department of State Police. Indiana Code 10-12-2-2 grants authority to the Department to establish and operate an
actuarially sound pension plan governed by a pension trust. It also authorizes the Department to make annual contributions as necessary to prevent any deterioration in the actuarial status of the trust.

The State Police Retirement Fund does not issue a stand-alone financial report. The SPRF's financial statements are included in the State of Indiana's CAFR as part of the statements presented with fiduciary funds.

Funding Policy The pre-1987 plan required employee contributions of five percent of the salary of a sixth-year trooper. The 1987 plan applies to all officers hired after June 30, 1987. In addition, State police officers hired prior to July 1, 1987 could elect to be covered under this plan if the employee filed an election with the trustee before July 1, 1989. Participants under the 1987 plan contribute six percent of their monthly salary.

Periodic employer contributions to the pension plan are determined on an actuarial basis using the entry age normal cost actuarial method. Normal cost is funded on a current basis. Under the terms of the Trust Agreement, in the event the Department fails to make the minimum contribution for five successive years, the Trust shall terminate and the fund shall be liquidated. The unfunded actuarial accrued liability is being funded over a thirty-year closed period which commenced July 1, 2010. Periodic contributions for both normal cost and the amortization of the unfunded actuarial accrued liability are based on the level dollar of payroll method. The funding policy for normal cost and unfunded actuarial accrued liability should provide sufficient resources to pay employee pension benefits on a timely basis.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 74 percent funded. The actuarial accrued liability for benefits was $\$ 504.8$ million, and the actuarial value of assets was $\$ 372.2$ million, resulting in an unfunded actuarial accrued liability (UAAL) of $\$ 132.6$ million. The covered payroll (annual payroll of active employees covered by the plan) was $\$ 66.1$ million, and the ratio of the UAAL to the covered payroll was 201 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan (Presented as part of INPRS - a fiduciary in nature component unit)

Plan Description The State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan (EG\&C) is a single employer defined benefit plan administered by the Board of Trustees of the Indiana Public Retirement System. The retirement fund is for certain employees of the Indiana Department of Natural Resources, the Indiana Alcohol and Tobacco Commission, and any State excise police officer, Indiana state conservation enforcement officer, gaming agent or any gaming control officer who is engaged exclusively in the performance of law enforcement duties.

The State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Plan provides retirement, disability, and survivor benefits. Indiana Code 5-105.5 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy The funding policy for the EG\&C Plan is in accordance with IC 5-10-5.5-8.5. Members are required by statute to contribute 4 percent of the member's annual salary to the Plan. The employer contribution rate is actuarially determined. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. During fiscal year 2012, all participating employers were required to contribute 20.75 percent of covered payroll.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 67 percent funded. The actuarial accrued liability for benefits was $\$ 113.3$ million, and the actuarial value of assets was $\$ 76.0$ million, resulting in an unfunded actuarial accrued liability (UAAL) of $\$ 37.3$ million. The covered payroll (annual payroll of active employees covered by the plan) was $\$ 25.8$ million, and the ratio of the UAAL to the covered payroll was 145 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement,
presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Prosecuting Attorneys' Retirement Fund (Presented as part of INPRS - a fiduciary in nature component unit)

Plan Description The Prosecuting Attorneys' Retirement Fund (PARF) is a defined benefit singleemployer plan administered by the Board of Trustees of the Indiana Public Retirement System. The Prosecuting Attorneys' Retirement Fund provides retirement, disability, and survivor benefits for individuals who serve as a prosecuting attorney or chief deputy prosecuting attorney; or serve as the executive director or assistant executive director of the Indiana Prosecuting Attorneys Council or as a state-paid deputy prosecuting attorney.

These individuals' salaries are paid from the General Fund of the State of Indiana. Indiana Code 33-39-7 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy Contributions made by or on the behalf of members are not actuarially determined but are set by statute at six percent (6\%) of wages. The amount required to actuarially fund participants' retirement benefits, as determined by the INPRS Board of Trustees on the recommendations of the actuary, is to be appropriated from the State's General Fund.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 49 percent funded. The actuarial accrued liability for benefits was $\$ 56.1$ million, and the actuarial value of assets was $\$ 27.5$ million, resulting in an unfunded actuarial accrued liability (UAAL) of $\$ 28.6$ million. The covered payroll (annual payroll of active employees covered by the plan) was $\$ 21.7$ million, and the ratio of the UAAL to the covered payroll was 132 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial
accrued liability for benefits.

Legislators' Retirement System - Legislators' Defined Benefit Plan (Presented as part of INPRS a fiduciary in nature component unit)

Plan Description The Legislators' Defined Benefit Plan (IC 2-3.5-4), a single-employer defined benefit plan, applies to each member of the Indiana General Assembly who was serving on April 30, 1989 and filed an election under IC 2-3.5-3-1(b). The Legislators' Defined Benefit Plan provides retirement, disability and survivor benefits. The plan is administered by the Board of Trustees of the Indiana Public Retirement System. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy The amount required by the funding policy to actuarially fund participants' retirement benefits, as determined by the INPRS Board of Trustees on the recommendation of the actuary, is to be appropriated from the State's General Fund.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 75 percent funded. The actuarial accrued liability for benefits was $\$ 4.5$ million, and the actuarial value of assets was $\$ 3.4$ million, resulting in an unfunded actuarial accrued liability (UAAL) of $\$ 1.1$ million. The benefit formula is determined based on service rather than compensation. The unfunded liability per active participant was $\$ 187,726$ as of the most recent actuarial valuation.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Judges' Retirement System (Presented as part of INPRS - a fiduciary in nature component unit)

Plan Description The Judges' Retirement System (JRS) is a defined benefit single-employer public employee retirement system administered by the Board of Trustees of the Indiana Public Retirement System, and is governed by IC 33-38-6, 33-38-7, and IC 33-38-8. The Judges' Retirement System
provides retirement, disability, and survivor benefits. Coverage is for any person who has served, is serving or shall serve as a regular judge or justice of any of the following courts: Supreme Court of the State of Indiana; Court of Appeals; Circuit Court of a Judicial Circuit; Indiana Tax Court; or county courts including Superior, Criminal, Probate, Juvenile, Municipal and County Courts. The system consists of two plans: the 1977 system and the 1985 system. IC 33-38-7 applies to judges who began service before September 1, 1985. IC 33-38-8 applies to judges beginning service after August 31, 1985. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-5261687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy Member contributions are established by statute at six percent of total statutory compensation paid by the state of Indiana, deducted from the member's salary and remitted by the Auditor of State. However, no contribution is required and no such amounts shall be paid by the member for more than 22 years of service.

Employer contributions are actuarially determined and approved by the INPRS Board of Trustees and by the Indiana General Assembly as biennial appropriations from the State's General Fund. Indiana Code 33-38-6-17 provides that this appropriation only include sufficient funds to cover the aggregate liability of the fund for benefits to the end of the biennium, on an actuarially funded basis. The statute also provide for remittance of docket fees and court fees. These are considered employer contributions.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 59 percent funded. The actuarial accrued liability for benefits was $\$ 437.9$ million, and the actuarial value of assets was $\$ 260.1$ million, resulting in an unfunded actuarial accrued liability (UAAL) of $\$ 177.8$ million. The covered payroll (annual payroll of active employees covered by the plan) was $\$ 45.1$ million, and the ratio of the UAAL to the covered payroll was 394 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial
accrued liability for benefits.

The State sponsors the following defined benefit agent multiple-employer plan:

Public Employees' Retirement Fund (Presented as part of INPRS - a fiduciary in nature component unit)

Plan Description The Public Employees' Retirement Fund (PERF) is a defined benefit agent multiple-employer plan for units of state and local governments administered by the Indiana Public Retirement System Board of Trustees. PERF provides retirement, disability, and survivor benefits. Indiana Code 5-10.2, 5-10.3, and 5-10.5 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs. At June 30, 2012, the number of participating political subdivisions was 1,121 , and there were also 17 State-related participating employers.

Funding Policy The State of Indiana and any political subdivision that elects to participate in the PERF fund is obligated by statute to make contributions to the plan. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due.

Contributions made by or on the behalf of members are not actuarially determined but are set by statute at three percent (3\%) of compensation. These contributions are credited to the member's annuity savings account that is a separate benefit from the defined pension benefit. The State is required to contribute for State employees at an actuarially determined rate; during fiscal year 2012, Staterelated participating employers were required to contribute $8.6 \%$ of covered payroll.

Funded Status and Funding Progress Funded status and funding progress information is being disclosed for the State of Indiana employee portion of the plan. The funded status and funding progress information presented is for active and retired assets.

State of Indiana Employees: As of June 30, 2012, the most recent actuarial valuation date, the state employees portion of the plan was 75 percent funded. The actuarial accrued liability for benefits was $\$ 5.5$ billion, and the actuarial value of assets was $\$ 4.1$ billion, resulting in an unfunded actuarial accrued liability (UAAL) of $\$ 1.4$ billion. The covered payroll (annual payroll of active employees covered by the plan) was $\$ 1.6$ billion, and the ratio of the

UAAL to the covered payroll was 85 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Annual Pension Cost and Net Pension Obligation The annual pension cost and net pension obligations, the significant actuarial assumptions, and three-year historical trend information of the single and agent multiple employer defined benefit plans are as follows:


The State sponsors the following cost-sharing multiple-employer plans:

State Teachers' Retirement Fund (Presented as part of INPRS - a fiduciary in nature component unit)

Plan Description The State Teachers' Retirement Fund (TRF), is a defined benefit, multiple-employer cost-sharing PERS, administered by the Indiana Public Retirement System Board of Trustees. Indiana Code 5-10.2, IC 5-10.4, and IC 5-10.5 govern the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

At June 30, 2012, the number of participating employers was 367.

Funding Policy Each member is required to contribute $3 \%$ of his/her compensation to the plan. The Indiana State Teachers' Retirement Fund is funded on a "pay as you go" basis for employees hired prior to July 1, 1995, and who have maintained continuous employment with the same school corporation or covered institution since that date (Pre-1996 Account). State appropriations are made for the amount of estimated pension benefit payouts for each fiscal year. If the actual pension benefit payout for the fiscal year exceeds the amount appropriated, the difference is paid from the Pension Stabilization Fund.

For employees hired on or after July 1, 1995; or hired before July 1, 1995, and prior to June 30, 2005, were either hired by another school corporation or institution covered by the Fund or were re-hired by a covered prior employer (1996 Account); the employer contribution rate is actuarially determined. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due. During fiscal year 2012, all participating employers in the TRF 1996 account were required to contribute $7.5 \%$ of covered payroll.

As of June 30, 2012, TRF was $43 \%$ funded. Members in the Pre-1996 Account are funded on a "pay as you go" method for the employer portion of
the pension and members in the 1996 Account are funded with employer contributions as they work. TRF accounts for these two classes of members as "Pre-1996 Account" and "1996 Account", respectively. The Pre-1996 Account is $30 \%$ funded and the 1996 Account is $91 \%$ funded.

The funded ratio of the Fund has decreased from $45 \%$ at June 30, 2004, to the ratio of $43 \%$ at June 30, 2012. The actuarial value of the Fund's assets as of the June 30,2011 valuation was $\$ 8.9$ billion and the actuarial accrued liability was $\$ 20.8$ billion. The difference is the Fund's unfunded actuarial accrued liability of $\$ 11.9$ billion. The annual covered payroll as of the June 30, 2012, actuarial valuation was $\$ 4.2$ billion and the ratio of the unfunded actuarial liability to the annual covered payroll was 282\%.

1977 Police Officers' and Firefighters' Pension and Disability Fund (Presented as part of INPRS - a fiduciary in nature component unit)

Plan Description The 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977 Fund) is a defined benefit, multiple employer cost sharing public employees retirement system administered by the Indiana Public Retirement System Board of Trustees. Indiana Code 36-8-8 governs the requirements of the Fund that provides retirement, disability, and survivor benefits. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

At June 30, 2012, the number of participating employer units totaled 162 (which includes 257 police and fire departments).

Funding Policy A participant is required by statute to contribute six percent of a first class officer's or firefighter's salary for the term of their employment up to 32 years. Employer contributions are determined actuarially and during fiscal year 2012, all participating employers were required to contribute $19.5 \%$ during the period of July 1 December 31, 2011 and $19.7 \%$ during the period of January 1 - June 30, 2012 of the salary of a firstclass officer or firefighter. The funding policy mandated by statute requires quarterly remittances of member and employer contributions based on percentages of locally established estimated salary rates, rather than actual payroll.

The annual required contributions, percentage contributed, and three-year historical trend information, for the cost sharing, multiple-employer plans are as follows:


The State sponsors the following defined contribution plan:

Legislators' Retirement System - Legislators' Defined Contribution Plan (Presented as part of INPRS - a fiduciary in nature component unit)

Plan Description The Legislators' Defined Contribution Plan (IC 2-3.5-5), a single employer defined contribution plan applies to each member of the General Assembly who was serving April 30, 1989 and files an election under IC 2-3.5-3-1(b), and each member of the General Assembly who is elected or appointed after April 30, 1989. The plan is administered by the Board of Trustees' of the Indiana Public Retirement System. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy For the Legislators' Defined Contribution Plan, each participant is required to contribute 5 percent of annual salary. In addition, the state of Indiana is required to contribute a percentage of the member's annual salary on behalf of the participant as determined by INPRS Board of Trustees and confirmed by the State Budget Agency each year. Effective January 1, 2012 the rate was established at 11.6 percent.

## F. Other Postemployment Benefits

## Defined Benefit Plans

Plan Descriptions The State of Indiana sponsors and contributes to four single-employer defined benefit healthcare plans: State Personnel Plan (SPP); Legislature Plan (LP); Indiana State Police Plan (ISPP); and the Conservation and Excise Police Plan (CEPP). The SPP and LP are administered by the State Personnel Department. The Indiana State Police administer the ISPP. The CEPP is administered by the Indiana State Excise Police and Indiana Conservation Officers Health Insurance Committee. All four plans provide medical plan health care benefits to eligible State employee retirees and beneficiaries. The medical benefits provided to retirees are the same benefit options afforded active employees. Benefit provisions for each plan are established and may be amended by Indiana Code 5-10-8 et seq.

Separate financial reports are not issued for these plans.

Funding Policy and Annual OPEB Cost The contribution funding policy for each of the four plans is on a pay-as-you-go cash basis. However, trust funds as authorized by the Indiana General Assembly were created during the last few years to start pre-funding the SPP, ISPP, and CEPP plans. The State of Indiana's annual other postemployment benefit (OPEB) cost (expense) for each plan is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The State of Indiana's annual OPEB cost for the current year and the related information for each plan are as follows:

|  | State Personnel Healthcare Plan |  | Legislature's Healthcare Plan |  | Indiana State Police Healthcare Plan |  | Conservation and Excise Police Health Care Plan |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Contribution rates: |  |  |  |  |  |  |  |  |
| State of Indiana |  | s-you-go |  | you-go |  | s-you-go |  | you-go |
| Plan members (monthly premium) |  | ext chart |  | t chart |  | ext chart |  | xt chart |
| Annual required contribution | \$ | 2,964 | \$ | 815 | \$ | 27,794 | \$ | 3,675 |
| Interest on net OPEB obligation |  | 223 |  | 36 |  | 5,309 |  | 590 |
| Amortization adjustment to ARC |  | (257) |  | (50) |  | $(6,767)$ |  | (804) |
| Annual OPEB Cost |  | 2,930 |  | 801 |  | 26,336 |  | 3,461 |
| Contributions made |  | $(33,849)$ |  | (487) |  | $(18,627)$ |  | $(6,891)$ |
| Change in net OPEB obligation |  | $(30,919)$ |  | 314 |  | 7,709 |  | $(3,430)$ |
| Net OPEB obligation - beginning of year |  | 3,191 |  | 806 |  | 101,131 |  | 13,101 |
| Net OPEB obligation - end of year | \$ | $(27,728)$ | \$ | 1,120 | \$ | 108,840 | \$ | 9,671 |

The plan administrators (see plan descriptions above) establish the contribution requirements of plan members. Plan members (retirees and eligible dependents) who participate in these healthcare plans must pay the full 2012 monthly premiums (except for grandfathered LP current retirees) as shown in the following chart.

|  | Monthly Premium |  |
| :---: | :---: | :---: |
| State Personnel Healthcare Plan (SP) and Legislature's Healthcare Plan (LP) |  |  |
|  |  |  |
| Consumer Driven Health Plan \#1 |  |  |
| Single (Non-Tobacco) | \$ | 380.38 |
| Family (Non-Tobacco) |  | 1,143.48 |
| Consumer Driven Health Plan \#2 |  |  |
| Single (Non-Tobacco) |  | 502.19 |
| Family (Non-Tobacco) |  | 1,456.39 |
| Traditional PPO |  |  |
| Single (Non-Tobacco) |  | 808.73 |
| Family (Non-Tobacco) |  | 2,272.40 |
| Indiana State Police Healthcare Plan (ISPP) |  |  |
| Basic Plan - Medical Only |  |  |
| Retiree Only (Pre-Medicare) |  | 369.14 |
| Retiree Plus One Dependent (Pre-Medicare) |  | 474.80 |
| Retiree Only (Post-Medicare) |  | 136.84 |
| Retiree Plus One Dependent (Post-Medicare) |  | 164.74 |
| Optional Plan - Medical, Dental, \& Vision |  |  |
| Retiree Only (Pre-Medicare) |  | 386.42 |
| Retiree Plus One Dependent (Pre-Medicare) | Retiree Plus One Dependent | 463.15 |
| Retiree Only (Post-Medicare) |  | 140.46 |
| Retiree Plus One Dependent (Post-Medicare) |  | 172.23 |
| Conservation and Excise Police Health Care |  |  |
| Plan (CEPP) |  |  |
| Single - Under Age 60 (Pre-Medicare) |  | 320.00 |
| Family - Under Age 60 (Pre-Medicare) |  | 561.00 |
| Single - Age 60-64 (Pre-Medicare) |  | 213.00 |
| Family - Age 60-64 (Pre-Medicare) |  | 320.00 |
| Single (Post-Medicare) |  | 128.00 |
| Family (Post-Medicare) |  | 183.00 |

The State of Indiana's annual OPEB cost, the percentage of annual OPEB cost contributed, and the net OPEB obligation for June 30, 2010 through

June 30, 2012 for each of the plans were as follows:


Funded Status and Funding Progress The funded status of the plans as of June 30, 2012, was as follows:

|  | State Personnel Healthcare Plan |  | Legislature's Healthcare Plan |  | Indiana State Police Healthcare Plan |  | Conservation and Excise Police Health Care Plan |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Actuarial accrued liability (a) | \$ | 36,643 | \$ | 11,956 | \$ | 291,148 | \$ | 41,804 |
| Actuarial value of plan assets (b) |  | 44,008 |  | - |  | 17,033 |  | 5,773 |
| Unfunded actuarial accrued liability (funding excess) (a) - (b) | \$ | $(7,365)$ | \$ | $\underline{\text { 11,956 }}$ | \$ | 274,115 | \$ | 36,031 |
| Funded ratio (b)/(a) |  | 120.1\% |  | 0.0\% |  | 5.9\% |  | 13.8\% |
| Covered payroll (c) | \$ | 1,166,823 | \$ | 1,787 | \$ | 87,040 | \$ | 12,600 |
| Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ([(a)-(b)]/(c)) |  | -0.6\% |  | 669.1\% |  | 314.9\% |  | 286.0\% |

GASB 45 regulations permit employers to use the most recent available actuarial information up to two years prior to the current period. Accordingly, the State has elected to use the actuarial results for the period ending on June 30, 2011 for the period ending June 30, 2012.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as
required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date. Actuarial calculations reflect a longterm perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Significant methods and assumptions were as follows:

|  | State Personnel Healthcare Plan | Legislature's Healthcare Plan | Indiana State Police Healthcare Plan | Conservation and Excise Police Health Care Plan |
| :---: | :---: | :---: | :---: | :---: |
| Actuarial valuation date | 6/30/2012 | 6/30/2012 | 6/30/2012 | 6/30/2012 |
|  | Projected unit | Projected unit | Projected unit | Projected unit |
| Actuarial cost method | credit | credit | credit | credit |
|  | Level dollar | Level dollar | Level dollar | Level dollar |
| Amortization method | amount, open | amount, open | amount, open | amount, open |
| Remaining amortization period | 30 years | 30 years | 30 years | 30 years |
|  | Market Value of |  | Market Value of | Market Value |
| Asset valuation method | Assets | N/A | Assets | of Assets |
| Actuarial assumptions: |  |  |  |  |
| Inflation rate | 3.0\% | 3.0\% | 3.0\% | 3.0\% |
| Investment rate of return | 7.0\% | 4.5\% | 5.3\% | 4.5\% |
| Projected salary increases | 4.0\% | 4.0\% | 4.0\% | 4.0\% |
|  |  | 9.2\% pre-65 \& | 9.2\% pre-65 \& |  |
| Healthcare inflation rate | 9.2\% | 10.0\% post-65 | 10.0\% post-65 | 10.0\% post-65 |

GASB 45 regulations permit employers to use the most recent available actuarial information up to two years prior to the current period. Accordingly, the State elected to use the actuarial results for the period ending June 30, 2011 for the period ending June 30, 2012. There have been no material changes in the retiree health benefits or contribution requirements from the most recent available actuarial valuation for the period ending June 30, 2010 except for the pre-funding of retiree health benefits for CEPP, ISPP and SPP. However, the healthcare inflation rates and the per capita costs were updated for the current year valuation.

## Defined Contribution Plan

Plan Description The State of Indiana sponsors one single employer defined contribution OPEB plan established as a trust fund, the Retiree Health Benefit Trust Fund, in IC 5-10-8-8.5. The State established this trust fund to provide funding for the retiree health benefit plan developed under IC 5-108.5. The plan is a benefit to employees who retire and are eligible for and have received a normal, unreduced or disability retirement benefit (as determined by statutes and codes governing a State public employee retirement fund). Qualified retirees of the State are eligible to receive retirement medical benefits from this Plan. Retirees' and/or covered dependents' qualifying health insurance and medical costs are eligible for reimbursement from their reimbursement account, subject to Plan conditions and limitations.

Plan Provisions Benefit provisions for this plan are established or may be amended by the State legislature. The State Budget Agency of the State of Indiana is the administrator of the plan pursuant to Indiana Code 5-10-8-8.5. The plan establishes a retirement medical benefits account for elected officers, appointed officers, and most employees of the executive, legislative, and judicial branches of state government to pay for participants' medical insurance after retirement. Legislation passed by the 2012 Indiana General Assembly removed from eligibility in the DC plan all Conservation Officers, all Excise Officers, and employees of the Indiana State Police who did not previously waive coverage under the agency's DB plan. Benefits are entitled to be received from this account for a participant who: a) is eligible for and has applied to receive a normal, unreduced or disability retirement benefit under the Public Employees' Retirement Fund; or b) has completed at least 10 years of service as an elected or appointed officer; or c) has completed at least 15 years of service with the state for an employee. A surviving spouse or IRS dependent of
a retired participant is allowed to receive the benefit from this account. Amounts credited to a retired participant are forfeited if the participant dies without a surviving spouse or IRS dependent.

The trust meets the requirements of a qualified OPEB trust. The trust is qualified under section 115 of the Internal Revenue Code.

Contributions The State is required to make annual contributions to the account based on the following schedule:

| Employee's Age | Annual State <br> Contributions |
| :--- | ---: |
| Less than 30 | $\$ 500$ |
| At least 30, but less than 40 | $\$ 800$ |
| At least 40, but less than 50 | $\$ 1,100$ |
| At least 50 | $\$ 1,400$ |

An additional bonus contribution is to be made upon a participant's retirement with normal unreduced benefits if the retirement occurs between July 1, 2007 and July 1, 2017, and the retiree on the last day of service has completed at least 15 years of service or 10 years of service as an elected or appointed officer. The additional bonus contribution amount is one thousand dollars $(\$ 1,000)$ multiplied by the participant's years of service (rounded down to the nearest whole year).

At June 30, 2012, the plan participants consisted of:

| Description | Number |
| :--- | ---: |
| Active participants with accounts, | $\$ 27,816$ |
| not yet retired |  |
| Retired participants with  <br> accounts 4,344 <br> Total $\boxed{\$ 32,160}$ |  |

At June 30, 2012, plan participants' retirement medical plan account balances totaled $\$ 225.3$ million which consisted of $\$ 133.0$ million in unretired active participants' accounts and $\$ 92.3$ million in retired participants' accounts.

This plan is a defined contribution individual account for GASB 45 purposes. The employer subsidy is defined in terms of an annual contribution to an individual account. Plan assets are maintained in the Retiree Health Benefit Trust Fund created by the State as a dedicated trust fund.

The trust fund consists of cigarette tax revenues deposited in the fund under IC 6-7-1-28.1(7) and other appropriations, revenues, or transfers to the trust fund under IC 4-12-1. Cigarette tax revenues to the fund were suspended effective July 1, 2011 and are to resume on July 1, 2014. The plan benefits satisfy the condition of being a defined contribution OPEB benefit and by definition, there is no unfunded liability.

The annual required contribution for the fiscal year ending June 30, 2012 is $\$ 34.4$ million with $\$ 22.4$ million being contributed by state agencies that are funded by federal or dedicated funds for their portion of funding and the remainder coming from the accumulated General Fund balance held by the trust. The retiree contribution includes the bonus contributions of $\$ 1,000$ per year of service to employees retiring after July 1, 2007 who also met certain minimum age and service requirements.

## G. Pollution Remediation Obligations

Nature and source of pollution remediation obligations: Four state agencies have identified themselves as responsible or potentially responsible parties to remediate fifty-five pollution sites pursuant to the State's implementation of GASB 49, Accounting and Financial Reporting for Pollution Remediation Obligations effective July 1, 2008. Obligating events for the cleanup of these sites include the federal Superfund law, being named by a regulator to remediate hazardous wastes and contamination, violation of the Resource Recovery and Conservation Act, being named in a lawsuit, and voluntarily assuming responsibility because of imminent threats to human health and the environment.

Amount of the estimated liability, methods and assumptions used for the estimate, and the potential for changes: The State's total estimated liability is $\$ 46.0$ million of which $\$ 7.3$ million is estimated to be payable within one year and $\$ 38.7$ million estimated to be payable in more than one year. State agencies calculated their estimated liabilities using various approaches including existing agreements, contractor bids/surveys, records of decisions from regulators, matching requirements under the Superfund law, previous actual costs to cleanup similar sites, investigation activities, well known and recognized estimation methods, and through the sampling and knowing the size and volume of existing contamination at a site. Superfund site estimated liabilities also applied a rolling thirty year liability as this was the number of years determined to be reasonably estimable. The estimated liabilities of state
agencies are subject to annual review and adjustment for changes in agreements, laws, regulations, court decisions, price increases or decreases for goods and services used in cleanup, and other relevant changes that come to light.

Estimated recoveries reducing the liability: The estimated recoveries total $\$ 18.2$ million. Of this total, $\$ 0.3$ million is unrealizable or has not yet been realized and has been applied to reduce the State's total estimated liability. Estimated recoveries include the proceeds from the sale of stock from a bankruptcy court settlement, coverage of allowable costs by the State's Excess Liability Trust Fund (ELTF), and credits received for work performed on Superfund sites. The ELTF state law states that if insufficient funds exist to pay claims neither the State nor the Fund are liable for unpaid claims. The State recognized $\$ 3.8$ million of program revenue for four sites whose realized recoveries exceeded the pollution remediation liability.

# REQUIRED SUPPLEMENTARY 

## INFORMATION



## Schedule of Funding Progress Employee Retirement Systems and Plans

| (amounts expressed in thousands) | Primary Government |  |  |  |  |  | ary in Natu |  | ponent U |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | SPRF |  | PERF - State | EGC |  | JRS |  | PARF |  | LRS |  | $\begin{aligned} & \text { TRF - Pre- } \\ & 1996 \\ & \text { Account } \end{aligned}$ |
| Valuation Date: July 1, 2012 |  |  |  |  |  |  |  |  |  |  |  |  |
| Actuarial value of assets | \$ | 372,177 | \$ 4,141,524 | \$ | 76,007 | \$ | 260,096 | \$ | 27,501 | \$ | 3,377 | \$ 4,978,107 |
| Actuarial accrued liability (AAL) |  | 504,814 | 5,542,414 |  | 113,283 |  | 437,854 |  | 56,080 |  | 4,503 | 16,522,015 |
| Excess of assets over (unfunded) AAL |  | $(132,637)$ | $(1,400,890)$ |  | $(37,276)$ |  | $(177,758)$ |  | $(28,579)$ |  | $(1,126)$ | $(11,543,908)$ |
| Funded ratio |  | 74\% | 75\% |  | 67\% |  | 59\% |  | 49\% |  | 75\% | 30\% |
| Covered payroll |  | 66,109 | 1,648,023 |  | 25,752 |  | 45,138 |  | 21,705 |  | * | 1,637,066 |
| Excess (unfunded) AAL as a percentage of covered payroll |  | -201\% | -85\% |  | -145\% |  | -394\% |  | -132\% |  | * | -705\% |
| Valuation Date: July 1, 2011 |  |  |  |  |  |  |  |  |  |  |  |  |
| Actuarial value of assets | \$ | 361,457 | \$ 4,158,786 ** | \$ | 72,599 | \$ | 248,623 | \$ | 25,651 | \$ | 3,634 | \$ 5,227,402 |
| Actuarial accrued liability (AAL) |  | 470,852 | 5,264,131 ** |  | 101,534 |  | 400,274 |  | 53,252 |  | 4,621 | 16,318,404 |
| Excess of assets over (unfunded) AAL |  | $(109,395)$ | $(1,105,345)$ |  | $(28,935)$ |  | $(151,651)$ |  | $(27,601)$ |  | (987) | $(11,091,002)$ |
| Funded ratio |  | 77\% | 79\% ** |  | 72\% |  | 62\% |  | 48\% |  | 79\% | 32\% |
| Covered payroll |  | 64,948 | 1,641,686 |  | 24,028 |  | 45,764 |  | 18,082 |  | * | 1,762,750 |
| Excess (unfunded) AAL as a percentage of covered payroll |  | -168\% | -67\% |  | -120\% |  | -331\% |  | -153\% |  | * | -629\% |
| Valuation Date: July 1, 2010 |  |  |  |  |  |  |  |  |  |  |  |  |
| Actuarial value of assets | \$ | 363,487 | \$ 4,374,385 ** | \$ | 70,327 | \$ | 242,143 | \$ | 26,166 | \$ | 4,075 | \$ 5,382,410 |
| Actuarial accrued liability (AAL) |  | 447,064 | 5,248,751 ** |  | 97,862 |  | 364,123 |  | 49,174 |  | 4,909 | 16,282,066 |
| Excess of assets over (unfunded) AAL |  | $(83,577)$ | $(874,366)$ |  | $(27,535)$ |  | $(121,980)$ |  | $(23,008)$ |  | (834) | $(10,899,656)$ |
| Funded ratio |  | 81\% | 83\% ** |  | 72\% |  | 67\% |  | 53\% |  | 83\% | 33\% |
| Covered payroll |  | 66,603 | 1,730,480 |  | 26,709 |  | 36,722 |  | 21,016 |  | * | 1,865,102 |
| Excess (unfunded) AAL as a percentage of covered payroll |  | -125\% | -51\% |  | -103\% |  | -332\% |  | -109\% |  | * | -584\% |
| Valuation Date: July 1, 2009 |  |  |  |  |  |  |  |  |  |  |  |  |
| Actuarial value of assets | \$ | 356,056 | \$ 4,548,408 ** | \$ | 68,170 | \$ | 240,954 | \$ | 26,467 | \$ | 4,730 | \$ 5,109,086 |
| Actuarial accrued liability (AAL) |  | 453,688 | 4,869,898 ** |  | 89,296 |  | 330,551 |  | 44,632 |  | 5,087 | 16,027,093 |
| Excess of assets over (unfunded) AAL |  | $(97,632)$ | $(321,490)$ |  | $(21,126)$ |  | $(89,597)$ |  | $(18,165)$ |  | (357) | $(10,918,007)$ |
| Funded ratio |  | 78\% | 93\% ** |  | 76\% |  | 73\% |  | 59\% |  | 93\% | 32\% |
| Covered payroll |  | 68,283 | 1,749,781 |  | 25,238 |  | 36,196 |  | 20,782 |  | * | 2,030,484 |
| Excess (unfunded) AAL as a percentage of covered payroll |  | -143\% | -18\% |  | -84\% |  | -248\% |  | -87\% |  | * | -538\% |
| SPRF - State Police Retirement Fund (Administered by the Treasurer of the State of Indiana) |  |  |  |  |  |  |  |  |  |  |  |  |
| PERF - Public Employees' Retirement Fund (Administered by the INPRS Board of Trustees) |  |  |  |  |  |  |  |  |  |  |  |  |
| EGC - Excise Police, Gaming Agent and Conservation Enforcement Officers' Retirement Fund (Administered by the INPRS Board of Trustees) |  |  |  |  |  |  |  |  |  |  |  |  |
| JRS - Judges' Retirement System (Administered by the INPRS Board of Trustees) |  |  |  |  |  |  |  |  |  |  |  |  |
| PARF - Prosecuting Attorneys' Retirement Fund (Administered by the INPRS Board of Trustees) |  |  |  |  |  |  |  |  |  |  |  |  |
| LRS - Legislators' Retirement System (Administered by the INPRS Board of Trustees) |  |  |  |  |  |  |  |  |  |  |  |  |
| TRF - Teachers' Retirement Fund (Administered by the INPRS Board of Trustees) |  |  |  |  |  |  |  |  |  |  |  |  |
| * The benefit formula is determined based on service rather than compensation. July 1, 2012: The unfunded liability is expressed per active participant and there were 6 active participants. The unfunded liability per active participant was $\$ 187,726$; July 1,2011 : The unfunded liability is expressed per active participant and there were 7 active participants. The unfunded liability per active participant was $\$ 141,021$; July 1,2010 : The unfunded liability is expressed per active participant and there were 20 active participants. The unfunded liability per active participant was $\$ 41,702$; July 1, 2009: The unfunded liability is expressed per active participant and there were 33 active participants. The unfunded liability per active participant was $\$ 10,817$. <br> ** Corrected PERF - State data for 2009 through 2011. |  |  |  |  |  |  |  |  |  |  |  |  |

## Schedule of Funding Progress Other Postemployment Benefits

(amounts expressed in thousands)


| Schedule of Employer Contributions Other Postemployment Benefits <br> (amounts expressed in thousands) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | State Personnel Healthcare Plan |  |  | Legislature's Healthcare Plan |  |  | Indiana State Police Healthcare Plan |  |  | Conservation and Excise Police Healthcare Plan |  |  | Retiree Health Benefit Trust Fund |  |  |
|  |  | Annual Required Contribution | Percentage Contributed |  | Annual Required Contribution | Percentage Contributed |  | Annual Required Contribution | Percentage Contributed |  | Annual quired ibution | Percentage Contributed |  | Annual Required tribution | Percentage Contributed |
| 2012 | \$ | 2,964 | 1141.9\% | \$ | 815 | 59.9\% | \$ | 27,794 | 67.0\% | \$ | 3,675 | 187.5\% | \$ | 34,400 | 100.0\% |
| 2011 |  | 4,664 | 362.8\% |  | 561 | 62.8\% |  | 30,155 | 45.7\% |  | 4,423 | 30.2\% |  | 52,075 | 100.0\% |
| 2010 |  | 6,292 | 30.4\% |  | 519 | 60.3\% |  | 42,106 | 21.4\% |  | 5,373 | 24.3\% |  | 55,502 | 100.0\% |

## Budgetary Information

The Governor submits a budget biennially to be adopted by the General Assembly for the ensuing two-year period. The budget covers the general fund and most special revenue funds, but excludes the Armory Board and the Recreation funds at State institutions. The General Assembly enacts the budget through passage of specific appropriations, the sum of which may not exceed estimated revenues. Appropriations for programs funded from special revenue funds may allow expenditures in excess of original appropriations to the extent that revenues collected exceed estimated revenues.

The original budget is composed of the budget bill and continuing appropriations. The budget bill is enacted as the Appropriations Act that the Governor may veto, subject to legislative override. Continuing appropriations report budgeted expenditures as equal to the amount of revenues received during the year plus any balances carried forward from the previous year as determined by statute. Except as specifically provided by statute, appropriations or any part thereof remaining unexpended and unencumbered at the close of any fiscal year will lapse and be returned to the fund from which it was appropriated.

The final budget is composed of budgeted amounts as adopted and as amended by supplemental appropriations or appropriation transfers that were necessary during the current year. The State Board of Finance, which consists of the Governor, Auditor of State and Treasurer of State, is empowered to transfer appropriations from one appropriation, fund, or agency of the State to another, with the exception of trust funds. The State Budget Agency may transfer, assign, and reassign almost any appropriation, except those restricted by law, but only when the uses and purposes of the funds concur and the transfers are within the same agency of the state to which the appropriation was originally made. Excess general fund revenue is used to cover non-budgeted recurring expenditures and overdrafts of budgeted amounts at the end of the current year. Capital appropriations are initially posted to general government. As projects are approved by the State Budget Committee the appropriations are transferred to the function of government from which they are disbursed. In addition, expenditures under many federal grants are required to be spent before they are reimbursed by the federal government. These actions are considered supplemental appropriations; therefore, expenditures do not exceed appropriations for individual funds.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is maintained at the fund level by the State Budget Agency. When budgets are submitted for each fund, certain recurring expenditures are not budgeted (medical service payments, tort claims) according to instructions from the State Budget Agency to the various agencies. The Budget Agency monitors all funds regularly in addition to monitoring excess general fund revenue that will be available at the end of the fiscal year to cover the non-budgeted, recurring expenditures.

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | General Fund |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  |  |  |  |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | 5,460,010 | \$ | 5,460,010 | \$ | 5,676,044 | \$ | 216,034 |
| Sales |  | 6,517,700 |  | 6,517,700 |  | 6,624,340 |  | 106,640 |
| Gaming |  | 706,600 |  | 706,600 |  | 88,375 |  | $(618,225)$ |
| Unemployment |  |  |  |  |  | - |  |  |
| Inheritance |  | 145,000 |  | 145,000 |  | 175,954 |  | 30,954 |
| Alcohol and tobacco |  | 285,200 |  | 285,200 |  | 296,561 |  | 11,361 |
| Insurance |  | 177,200 |  | 177,200 |  | 203,123 |  | 25,923 |
| Other |  | 296,418 |  | 296,418 |  | 222,320 |  | $(74,098)$ |
| Total taxes |  | 13,588,128 |  | 13,588,128 |  | 13,286,717 |  | $(301,411)$ |
| Current service charges |  | 147,464 |  | 147,464 |  | 215,301 |  | 67,837 |
| Investment income |  | 25,000 |  | 25,000 |  | 15,073 |  | $(9,927)$ |
| Sales/rents |  | 615 |  | 615 |  | 5,503 |  | 4,888 |
| Grants |  |  |  |  |  | 12,025 |  | 12,025 |
| Other |  | 128,264 |  | 128,264 |  | 84,576 |  | $(43,688)$ |
| Total revenues |  | 13,889,471 |  | 13,889,471 |  | 13,619,195 |  | $(270,276)$ |
|  |  |  |  |  |  |  |  |  |
| Expenditures:Current: |  |  |  |  |  |  |  |  |
| General government |  | 1,140,503 |  | 1,874,777 |  | 1,122,190 |  | 752,587 |
| Public safety |  | 783,513 |  | 803,236 |  | 677,927 |  | 125,309 |
| Health |  | 42,216 |  | 52,632 |  | 42,619 |  | 10,013 |
| Welfare |  | 3,375,987 |  | 3,959,156 |  | 592,959 |  | 3,366,197 |
| Conservation, culture and development |  | 109,466 |  | 149,094 |  | 61,474 |  | 87,620 |
| Education |  | 8,749,854 |  | 8,711,346 |  | 8,686,898 |  | 24,448 |
| Transportation |  | 43,566 |  | 44,725 |  | 1,467 |  | 43,258 |
| Total expenditures |  | 14,245,105 |  | 15,594,966 |  | 11,185,534 |  | 4,409,432 |
| Excess of revenues over (under) expenditures |  | $(355,634)$ |  | $(1,705,495)$ |  | 2,433,661 |  | $(4,139,156)$ |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Net change in fund balances | \$ | (2,071,080) |  | $(3,420,941)$ |  | 718,215 | \$ | 4,139,156 |
| Fund balances July 1, as restated |  |  |  |  |  | 1,912,196 |  |  |
| Fund balances June 30 |  |  |  |  | \$ | 2,630,411 |  |  |


| Public Welfare-Medicaid Assistance |  |  |  |  | Major Moves Construction Fund |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Budget |  |  | Actual | Variance to Final Budget | Budget |  |  | Actual | Variance to Final Budget |
|  | Original | Final |  |  | Original |  | Final |  |  |
| \$ | - | \$ | \$ | \$ | \$ | \$ | - | \$ | \$ |
|  | - | - | - | - | - |  | - | - |  |
|  | - | - | - | - | - |  | - | - |  |
|  | - | - | - | - | - |  | - | - |  |
|  | - | - | - | - | - |  | - | - |  |
|  | - | - | - | - | - |  | - | - | - |
|  | - | - | - | $-$ | - |  | - | - |  |
|  | 116,137 | 116,137 | 677,313 | 561,176 | - |  | - | - | - |
|  | - | - | - | - | 156,980 |  | 156,980 | 59,144 | $(97,836)$ |
|  | - | - | - | - | - |  | - | - |  |
|  | 4,441,972 | 4,441,972 | 4,573,095 | 131,123 | - |  | - | - | - |
|  | 4 | 4 | 20,552 | 20,548 | - |  | - | - | - |
|  | 4,558,113 | 4,558,113 | 5,270,960 | 712,847 | 156,980 |  | 156,980 | 59,144 | $(97,836)$ |
|  | - | - | - | - | - |  | - | - | - |
|  | - | - | - | - | - |  | - | - | - |
|  | - | - | - | - | - |  | - | - | - |
|  | - | 9,759,273 | 6,618,232 | 3,141,041 | - |  | - | - | - |
|  | - | - | - | - | - |  | - | - | - |
|  | - | - | - | - | - |  | - | - | - |
|  | $-$ | - | - | $-$ | 530,000 |  | 585,306 | 41,964 | 543,342 |
|  | - | 9,759,273 | 6,618,232 | 3,141,041 | 530,000 |  | 585,306 | 41,964 | 543,342 |
|  | 4,558,113 | $(5,201,160)$ | $(1,347,272)$ | $(3,853,888)$ | $(373,020)$ |  | $(428,326)$ | 17,180 | $(445,506)$ |
|  | 1,806,337 | 1,806,337 | 1,806,337 | - | $(543,342)$ |  | $(543,342)$ | $(543,342)$ | - |
| \$ | 6,364,450 | $\underline{\text { \$ }(3,394,823)}$ | 459,065 | \$ 3,853,888 | \$ (916,362) | \$ | $(971,668)$ | $(526,162)$ | \$ 445,506 |
|  |  |  | 119,947 |  |  |  |  | 1,702,894 |  |
|  |  |  | \$ 579,012 |  |  |  |  | \$ 1,176,732 |  |

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | ARRA of 2009 Fund |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Budget |  | Actual | Variance to Final Budget |
|  | Original | Final |  |  |
| Revenues: |  |  |  |  |
| Taxes: |  |  |  |  |
| Income | \$ | \$ - | \$ - | \$ - |
| Sales | - | - | - |  |
| Gaming | - | - | - | 57 |
| Unemployment | 1 | 1 | 58 | 57 |
| Inheritance | - | - | - | - |
| Alcohol and tobacco | - | - | - | - |
| Insurance | - | - | - | - |
| Other | - | - | - |  |
| Total taxes | 1 | 1 | 58 | 57 |
| Current service charges | 252 | 252 | - | (252) |
| Investment income | - | - | - | - |
| Sales/rents | - | - | - | - |
| Grants | 1,180,443 | 1,180,443 | 337,400 | $(843,043)$ |
| Other |  | - | , | 1 |
| Total revenues | 1,180,696 | 1,180,696 | 337,459 | $(843,237)$ |
| Expenditures: |  |  |  |  |
| Current: |  |  |  |  |
| General government | 1,039 | 114,757 | 86,080 | 28,677 |
| Public safety | 2,887 | 11,619 | 9,079 | 2,540 |
| Health | 476 | 5,969 | 4,507 | 1,462 |
| Welfare | 1,313 | 803,316 | 85,842 | 717,474 |
| Conservation, culture and development | 8,171 | 22,547 | 5,848 | 16,699 |
| Education | 1,329 | 120,818 | 76,773 | 44,045 |
| Transportation | 12,852 | 95,943 | 54,688 | 41,255 |
| Total expenditures | 28,067 | 1,174,969 | 322,817 | 852,152 |
| Excess of revenues over (under) expenditures | 1,152,629 | 5,727 | 14,642 | $(8,915)$ |
| Other financing sources (uses): <br> Total other financing sources (uses) | (36) | (36) | (36) | - |
| Net change in fund balances | $\underline{\text { \$ 1,152,593 }}$ | \$ 5,691 | 14,606 | \$ 8,915 |
| Fund balances July 1, as restated |  |  | (752) |  |
| Fund balances June 30 |  |  | \$ 13,854 |  |


| U.S. Department of Transportation Fund |  |  |  | U.S. Department of Health and Human Services Fund |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Budget |  | Actual | Variance to Final Budget | Budget |  | Actual | Variance to Final Budget |
| Original | Final |  |  | Original | Final |  |  |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ - | \$ |
| - | - | - | - | - | - |  |  |
| - | - | - | - | - | - |  |  |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 183 | 183 | 5 | (178) | 744 | 744 | 1,510 | 766 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 7 | 7 | - | (7) |
| 883,530 | 883,530 | 1,077,419 | 193,889 | 1,067,950 | 1,067,950 | 1,095,539 | 27,589 |
| 11 | 11 | 40 | 29 | 4,067 | 4,067 | 17 | $(4,050)$ |
| 883,724 | 883,724 | 1,077,464 | 193,740 | 1,072,768 | 1,072,768 | 1,097,066 | 24,298 |
| 3 | 2,995 | 1,543 | 1,452 | 577 | 25,819 | 17,191 | 8,628 |
| 4,741 | 57,249 | 20,471 | 36,778 | 1,868 | 16,677 | 7,336 | 9,341 |
| - | - | - | - | 18,863 | 292,242 | 100,177 | 192,065 |
| - | 53 | 13 | 40 | 204,034 | 2,596,615 | 1,250,589 | 1,346,026 |
| 3,037 | 6,215 | 1,872 | 4,343 | - | - | - | - |
|  | - |  |  | 301 | 4,076 | 2,181 | 1,895 |
| 1,044,837 | 2,894,287 | 1,270,806 | 1,623,481 | - | - | - | - |
| 1,052,618 | 2,960,799 | 1,294,705 | 1,666,094 | 225,643 | 2,935,429 | 1,377,474 | 1,557,955 |
| $(168,894)$ | $(2,077,075)$ | $(217,241)$ | $(1,859,834)$ | 847,125 | $(1,862,661)$ | $(280,408)$ | $(1,582,253)$ |
| 76,094 | 76,094 | 76,094 | - | 337,219 | 337,219 | 337,219 | - |
| $\underline{\text { \$ }(92,800)}$ | $\underline{\text { \$ }(2,000,981)}$ | $(141,147)$ | \$ 1,859,834 | \$ 1,184,344 | $\underline{\text { \$ (1,525,442) }}$ | 56,811 | \$ 1,582,253 |
|  |  | 144,720 |  |  |  | $(142,906)$ |  |
|  |  | \$ 3,573 |  |  |  | \$ (86,095) |  |




## Infrastructure - Modified Reporting Condition Rating of the State's Highways and Bridges

## Roads

Interstate Roads (excluding Rest Areas and Weigh Stations)
NHS Roads - Non-Interstate (excluding Rest Areas and Weigh Stations)
Non-NHS Roads

| Average International Roughness Index (IRI) |  |  |
| :---: | :---: | ---: |
| $\underline{\mathbf{2 0 1 2}}$ | $\underline{\mathbf{2 0 1 1}}$ | $\underline{\mathbf{2 0 1 0}}$ |
| $\mathbf{8 2 . 8 \%}$ | $82.6 \%$ | $82.3 \%$ |
| $\mathbf{8 4 . 4 \%}$ | $83.6 \%$ | $84.0 \%$ |
| $\mathbf{9 4 . 2 \%}$ | $94.3 \%$ | $94.2 \%$ |

The condition of road pavement is based on the International Roughness Index (IRI), which is a measure of the roughness of the pavement in terms of inches per mile, and applies both to Portland cement concrete (PCC) and hot mix asphalt (HMA) pavements. IRI's range from zero for a pavement that is perfectly smooth to ratings above 170 for a pavement that warrants replacement. The condition index is used to classify roads in excellent condition (0-79), good condition (80-114), satisfactory condition (115-149), fair condition (150-169), and poor condition (above 170). It is the State's policy to maintain a network average of no more than 95 IRI. Condition assessments are determined on an annual basis for all roads maintained by INDOT. The ratings provided are based on data gathered during the summer (May to October) for each fiscal year. The data is evaluated and compared to standard criteria by the end of the fiscal year.

| Bridges | Average Sufficiency Rating |  |  |
| :--- | :--- | ---: | :--- |
|  |  |  |  |
| Interstate Bridges | $\underline{\mathbf{2 0 1 2}}$ | $\underline{\mathbf{2 0 1 1}}$ | $\underline{\mathbf{2 0 1 0}}$ |
| NHS Bridges - Non-Interstate | $89.1 \%$ | $88.9 \%$ | $88.8 \%$ |
| Non-NHS Bridges | $89.9 \%$ | $89.9 \%$ | $90.0 \%$ |

The condition of the State's bridges is measured based on a sufficiency rating, which is based on a weighted average of four factors indicative of a bridge's sufficiency to remain in service. The sufficiency rating uses a measurement scale that ranges from zero for an entirely insufficient or deficient bridge to 100 for an entirely sufficient bridge. The sufficiency rating is used to classify bridges in excellent condition (90-100), good condition (80-89), fair condition (70-79), marginal condition (60-69), and poor condition (below 60). It is the State's policy to maintain Interstate bridges at a minimum sufficiency rating of $87 \%$, NHS Non-Interstate bridges at $85 \%$, and Non-NHS bridges at $83 \%$. Sufficiency ratings are determined at least on a biennial basis for all bridges. Sufficiency ratings are determined more frequently for certain bridges depending on their design.



## OTHER SUPPLEMENTARY INFORMATION



## NON-MAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Special Revenue Funds."

The following fund is used to report the State Student Assistance Commission of Indiana (SSACI) whose mission is to make college affordable through need-based grants and to allow choice by granting awards to those attending public, independent and proprietary colleges:

State Student Assistance
The following funds are used to account for transportation and motor vehicle related programs:
Motor Vehicle Highway
Motor Vehicle Commission
Road and Street, Primary Highway
State Highway Fund
The following funds are used to account for health and environmental programs:
Indiana Check-Up Plan
Patients Compensation Fund
Tobacco Settlement Fund

The following funds are used to receive and distribute certain revenues to the proper sources:
State Gaming Fund
Build Indiana Fund
The following fund is used to account for non-federal programs:
Fund 6000 Programs
The following fund is used to provide low interest construction and technology loans for qualifying schools:

Common School Fund
The following funds are used to account for federal grant programs:
U.S. Department of Agriculture
U.S. Department of Labor
U.S. Department of Education

## NON-MAJOR GOVERNMENTAL FUNDS

## CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources to be used by the State for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Capital Projects Funds."

State Police Building Commission - This fund accounts for new construction, rehabilitation and preventative maintenance for this state commission.

Post War Construction - This fund accounts for new construction, rehabilitation and preventative maintenance of penal, benevolent and charitable institutions of the state.

## PERMANENT FUNDS

Permanent Funds account for resources of the State that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support State programs. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Permanent Funds."

Next Generation Trust Fund - This fund is used to hold title to proceeds transferred to the trust under IC $8-15.5-11$. The interest is appropriated every five years beginning March 15, 2011 and is to be used exclusively for the provision of highways, roads, and bridges for the benefit of the people of Indiana and the users of those facilities.

## State of Indiana

Balance Sheet
Non-Major Governmental Funds
June 30, 2012
(amounts expressed in thousands)

Assets:

| Cash, cash equivalents and investments-unrestricted | \$ | 2,452,607 | \$ | 110,444 | \$ | 548,047 | \$ | 3,111,098 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Securities lending collateral |  |  |  | - |  | 10,014 |  | 10,014 |
| Receivables: |  |  |  |  |  |  |  |  |
| Taxes (net of allowance for uncollectible accounts) |  | 146,652 |  | 1,850 |  | - |  | 148,502 |
| Securities lending |  | 2 |  | - |  | 2 |  | 4 |
| Accounts |  | 41,322 |  | 83 |  | - |  | 41,405 |
| Grants |  | 159,015 |  |  |  |  |  | 159,015 |
| Interest |  | 85 |  | - |  | - |  | 85 |
| Due from component unit |  | 3,093 |  | - |  | - |  | 3,093 |
| Loans |  | 425,809 |  | - |  | - |  | 425,809 |
| Total assets | \$ | 3,228,585 | \$ | 112,377 | \$ | 558,063 | \$ | 3,899,025 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts payable | \$ | 207,094 | \$ | 483 | \$ | 4 | \$ | 207,581 |
| Salaries and benefits payable |  | 40,816 |  | - |  | - |  | 40,816 |
| Interfund loans |  | 4,064 |  | 709 |  |  |  | 4,773 |
| Interfund services used |  | 3,391 |  | - |  | - |  | 3,391 |
| Intergovernmental payable |  | 118,757 |  | - |  | - |  | 118,757 |
| Tax refunds payable |  | 13,729 |  | - |  | - |  | 13,729 |
| Deferred revenue |  | 49,990 |  | 7 |  | - |  | 49,997 |
| Accrued liability for compensated absences-current |  | 2,750 |  | - |  | - |  | 2,750 |
| Pollution remediation payable |  | 72 |  | - |  | - |  | 72 |
| Securities lending payable |  | 2 |  | - |  | 2 |  | 4 |
| Securities lending collateral |  | - |  | - |  | 10,014 |  | 10,014 |
| Total liabilities |  | 440,665 |  | 1,199 |  | 10,020 |  | 451,884 |
| Fund balance: |  |  |  |  |  |  |  |  |
| Nonspendable |  | - |  | - |  | 501,125 |  | 501,125 |
| Committed |  | 1,012,001 |  | - |  | 46,918 |  | 1,058,919 |
| Assigned |  | 1,873,105 |  | 111,178 |  | - |  | 1,984,283 |
| Unassigned |  | $(97,186)$ |  | - |  | - |  | $(97,186)$ |
| Total fund balances |  | 2,787,920 |  | 111,178 |  | 548,043 |  | 3,447,141 |
| Total liabilities and fund balances | \$ | 3,228,585 | \$ | 112,377 | \$ | 558,063 | \$ | 3,899,025 |

## State of Indiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | Non-Major Special Revenue Funds |  |  | Non-Major Capital Projects Funds |  | Non-Major <br> Permanent Funds |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues: |  |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |  |
| Income |  | \$ | 178 | \$ | - | \$ | - | \$ | 178 |
| Sales |  |  | 9,347 |  | - |  | - |  | 9,347 |
| Fuels |  |  | 779,081 |  | - |  | - |  | 779,081 |
| Gaming |  |  | 778,267 |  | - |  | - |  | 778,267 |
| Unemployment |  |  | 44 |  | - |  | - |  | 44 |
| Alcohol and tobacco |  |  | 159,108 |  | 18,453 |  | - |  | 177,561 |
| Insurance |  |  | 4,297 |  | - |  | - |  | 4,297 |
| Financial Institutions |  |  | 94,490 |  | - |  | - |  | 94,490 |
| Other |  |  | 20,622 |  | - |  | - |  | 20,622 |
| Total taxes |  |  | 1,845,434 |  | 18,453 |  |  |  | 1,863,887 |
| Current service charges |  |  | 1,223,467 |  | 1,772 |  | - |  | 1,225,239 |
| Investment income |  |  | 999 |  | - |  | 30,784 |  | 31,783 |
| Sales/rents |  |  | 23,020 |  | - |  | - |  | 23,020 |
| Grants |  |  | 3,561,659 |  | - |  |  |  | 3,561,659 |
| Other |  |  | 55,585 |  | - |  | - |  | 55,585 |
| Total revenues |  |  | 6,710,164 |  | 20,225 |  | 30,784 |  | 6,761,173 |
| Expenditures: |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |
| General government |  |  | 892,495 |  | 857 |  | 9 |  | 893,361 |
| Public safety |  |  | 594,400 |  | 4,067 |  | - |  | 598,467 |
| Health |  |  | 160,428 |  | - |  | - |  | 160,428 |
| Welfare |  |  | 1,868,625 |  | 1,253 |  | - |  | 1,869,878 |
| Conservation, culture and development |  |  | 476,324 |  | - |  | - |  | 476,324 |
| Education |  |  | 1,428,965 |  | 36 |  | - |  | 1,429,001 |
| Transportation |  |  | 1,051,405 |  | - |  | 13 |  | 1,051,418 |
| Total expenditures |  |  | 6,472,642 |  | 6,213 |  | 22 |  | 6,478,877 |
| Excess (deficiency) of revenues over (under) expenditures |  |  | 237,522 |  | 14,012 |  | 30,762 |  | 282,296 |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |  |
| Transfers in |  |  | 2,158,880 |  | 1,776 |  | - |  | 2,160,656 |
| Transfers (out) |  |  | $(2,073,708)$ |  | $(6,223)$ |  | - |  | $(2,079,931)$ |
| Proceeds from capital lease |  |  | 3,144 |  | ( |  | - |  | 3,144 |
| Total other financing sources (uses) |  |  | 88,316 |  | $(4,447)$ |  | - |  | 83,869 |
| Net change in fund balances |  |  | 325,838 |  | 9,565 |  | 30,762 |  | 366,165 |
| Fund Balance July 1, as restated |  |  | 2,462,082 |  | 101,613 |  | 517,281 |  | 3,080,976 |
| Fund Balance June 30 |  | \$ | 2,787,920 | \$ | 111,178 | \$ | 548,043 | \$ | 3,447,141 |

## State of Indiana

Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2012
(amounts expressed in thousands)

|  | STATE GAMING FUND |  | MOTOR VEHICLE HIGHWAY |  | MOTOR VEHICLE COMMISSION |  | BUILD INDIANA FUND |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents and investments-unrestricted | \$ | 17,508 | \$ | 49,777 | \$ | 8,013 | \$ | 7,735 |
| Receivables: |  |  |  |  |  |  |  |  |
| Taxes (net of allowance for uncollectible accounts) |  | 11,765 |  | 8,193 |  | - |  | - |
| Securities lending |  | - |  | - |  | - |  | - |
| Accounts |  | - |  | 5,249 |  | 2,120 |  | - |
| Grants |  | - |  | 76 |  | - |  | - |
| Interest |  | - |  | - |  | - |  | - |
| Due from component unit |  | - |  | - |  | - |  | 3,093 |
| Loans |  | - |  | - |  | - |  | 9 |
| Total assets | \$ | 29,273 | \$ | 63,295 | \$ | 10,133 | \$ | 10,837 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts payable | \$ | 1 | \$ | 6,418 | \$ | 2,397 | \$ | 4 |
| Salaries and benefits payable |  | 160 |  | 8,284 |  | 1,939 |  | 10 |
| Interfund loans |  | - |  | - |  | - |  | - |
| Interfund services used |  | 21 |  | 968 |  | 172 |  | - |
| Intergovernmental payable |  | 143 |  | 24,495 |  | - |  | - |
| Tax refunds payable |  | - |  | 1,209 |  | - |  | - |
| Deferred revenue |  | - |  | 4,509 |  | - |  | - |
| Accrued liability for compensated absences-current |  | 19 |  | 97 |  | 135 |  | - |
| Pollution remediation payable |  | - |  | - |  | - |  | - |
| Securities lending payable |  | - |  | - |  | - |  | - |
| Total liabilities |  | 344 |  | 45,980 |  | 4,643 |  | 14 |
| Fund balance: |  |  |  |  |  |  |  |  |
| Committed |  | 11,567 |  | - |  | - |  | - |
| Assigned |  | 17,362 |  | 17,315 |  | 5,490 |  | 10,823 |
| Unassigned |  | - |  | - |  | - |  | - |
| Total fund balances |  | 28,929 |  | 17,315 |  | 5,490 |  | 10,823 |
| Total liabilities and fund balances | \$ | 29,273 | \$ | 63,295 | \$ | 10,133 | \$ | 10,837 |



State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2011
(amounts expressed in thousands)

|  | товассо SETTLEMENT FUND |  | COMMON SCHOOL FUND |  | US DEPARTMENT OF AGRICULTURE |  | US DEPARTMENT OF LABOR |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents and investments-unrestricted | \$ | 95,999 | \$ | 146,080 | \$ | 26,575 | \$ | - |
| Receivables: |  |  |  |  |  |  |  |  |
| Taxes (net of allowance for uncollectible accounts) |  | - |  | - |  | - |  | - |
| Securities lending |  |  |  | - |  | - |  | - |
| Accounts |  | - |  | - |  | - |  | 129 |
| Grants |  | - |  | - |  | 20,859 |  | 7,350 |
| Interest |  | - |  | 1 |  | - |  | - |
| Due from component unit |  | - |  | - |  | - |  | - |
| Loans |  | - |  | 411,637 |  | - |  | - |
| Total assets | \$ | 95,999 | \$ | 557,718 | \$ | 47,434 | \$ | 7,479 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts payable | \$ | 2,853 | \$ | - | \$ | 7,395 | \$ | 2,900 |
| Salaries and benefits payable |  | 88 |  | - |  | 395 |  | 3,043 |
| Interfund loans |  | - |  | - |  | - |  | 237 |
| Interfunds services used |  | 5 |  | - |  | 19 |  | 674 |
| Intergovernmental payable |  | - |  | - |  | 8,662 |  | - |
| Tax refunds payable |  | - |  | - |  | - |  | - |
| Deferred revenue |  | - |  | - |  | - |  | - |
| Accrued liability for compensated absences-current |  | 10 |  | - |  | 31 |  | 251 |
| Pollution remediation payable |  | - |  | - |  | - |  | - |
| Securities lending payable |  | - |  | - |  | - |  | - |
| Total liabilities |  | 2,956 |  | - |  | 16,502 |  | 7,105 |
| Fund balance: |  |  |  |  |  |  |  |  |
| Committed: |  | - |  | 557,718 |  | - |  | - |
| Assigned: |  | 93,043 |  | - |  | 119,396 |  | 374 |
| Unassigned: |  | - |  | - |  | $(88,464)$ |  | - |
| Total fund balances |  | 93,043 |  | 557,718 |  | 30,932 |  | 374 |
| Total liabilities and fund balances | \$ | 95,999 | \$ | 557,718 | \$ | 47,434 | \$ | 7,479 |


|  | TMENT CATION | STATE STUDENT ASSISTANCE |  | Other Non-Major Special Revenue Funds |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ | - | \$ | 30,967 | \$ | 812,243 | \$ | 2,452,607 |
|  | - |  | - |  | 60,091 |  | 146,652 |
|  | - |  | - |  | - |  | 2 |
|  | - |  | - |  | 13,431 |  | 41,322 |
|  | 102,374 |  | - |  | 27,821 |  | 159,015 |
|  | - |  | - |  | 32 |  | 85 |
|  | - |  | - |  | - |  | 3,093 |
|  | - |  | - |  | 4,660 |  | 425,809 |
| \$ | 102,374 | \$ | 30,967 | \$ | 918,278 | \$ | 3,228,585 |
| \$ | 9,689 | \$ | 530 | \$ | 54,063 | \$ | 207,094 |
|  | 962 |  | 81 |  | 12,457 |  | 40,816 |
|  | 3,827 |  | - |  | - |  | 4,064 |
|  | 78 |  | 5 |  | 784 |  | 3,391 |
|  | 73,338 |  | - |  | 1,984 |  | 118,757 |
|  | - |  | - |  | - |  | 13,729 |
|  | - |  | - |  | 4,295 |  | 49,990 |
|  | 83 |  | 1 |  | 1,058 |  | 2,750 |
|  | - |  | - |  | 36 |  | 72 |
|  | - |  | - |  | - |  | 2 |
|  | 87,977 |  | 617 |  | 74,677 |  | 440,665 |
|  | - |  | - |  | 123,657 |  | 1,012,001 |
|  | 23,119 |  | 30,350 |  | 719,944 |  | 1,873,105 |
|  | $(8,722)$ |  | - |  | - |  | $(97,186)$ |
|  | 14,397 |  | 30,350 |  | 843,601 |  | 2,787,920 |
| \$ | 102,374 | \$ | 30,967 | \$ | 918,278 | \$ | 3,228,585 |

## State of Indiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | STATE GAMING FUND |  | MOTOR VEHICLE HIGHWAY |  | MOTOR VEHICLE COMMISSION |  | BUILD INDIANA FUND |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income |  | - | \$ | - | \$ | - | \$ | - |
| Sales |  | - |  | - |  |  |  |  |
| Fuels |  | - |  | 404,359 |  | - |  | - |
| Gaming |  | 753,937 |  | - |  | - |  | - |
| Unemployment |  | - |  | - |  | - |  | - |
| Alcohol and tobacco |  | - |  | - |  | - |  | - |
| Insurance |  | - |  | - |  |  |  |  |
| Financial Institutions |  | - |  | - |  | - |  | - |
| Other |  |  |  |  |  | - |  | - |
| Total taxes |  | 753,937 |  | 404,359 |  | - |  | - |
| Current service charges |  | 1,550 |  | 262,990 |  | 104,843 |  | 144,692 |
| Investment income |  | - |  | - |  | - |  | - |
| Sales/rents |  | - |  | 2,062 |  | - |  | - |
| Grants |  |  |  | 713 |  | 17 |  | - |
| Other |  | - |  | 43 |  | 11 |  | - |
| Total revenues |  | 755,487 |  | 670,167 |  | 104,871 |  | 144,692 |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 136,231 |  | 283,758 |  | - |  | - |
| Public safety |  |  |  | 190,352 |  | 80,376 |  | - |
| Health |  | - |  | - |  | - |  | - |
| Welfare |  | - |  | - |  | - |  | - |
| Conservation, culture and development |  | - |  | - |  | - |  | - |
| Education |  | - |  | 230 |  | - |  | 2,180 |
| Transportation |  | - |  | 218 |  | - |  | - |
| Total expenditures |  | 136,231 |  | 474,558 |  | 80,376 |  | 2,180 |
| Excess (deficiency) of revenues over (under) expenditures |  | 619,256 |  | 195,609 |  | 24,495 |  | 142,512 |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Transfers in |  | 601 |  | 97,264 |  | - |  | 102,410 |
| Transfers (out) |  | $(614,127)$ |  | $(286,140)$ |  | $(30,948)$ |  | $(245,221)$ |
| Proceeds from capital lease |  | - |  | - |  | - |  | - |
| Total other financing sources (uses) |  | $(613,526)$ |  | $(188,876)$ |  | $(30,948)$ |  | $(142,811)$ |
| Net change in fund balances |  | 5,730 |  | 6,733 |  | $(6,453)$ |  | (299) |
| Fund Balance July 1, as restated |  | 23,199 |  | 10,582 |  | 11,943 |  | 11,122 |
| Fund Balance June 30 |  | 28,929 | \$ | 17,315 | \$ | 5,490 | \$ | 10,823 |



## State of Indiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | тOBACCO SETTLEMENT FUND |  | COMMON SCHOOL FUND |  | US DEPARTMENT OF AGRICULTURE |  | $\begin{gathered} \text { US } \\ \text { DEPARTMENT } \end{gathered}$OF LABOR |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | - | \$ | - | \$ | - | \$ | - |
| Sales |  |  |  | - |  | - |  |  |
| Fuels |  | - |  | - |  | - |  | - |
| Gaming |  | - |  | - |  | - |  | - |
| Unemployment |  | - |  | - |  | - |  | - |
| Alcohol and tobacco |  | - |  | - |  | - |  | - |
| Insurance |  | - |  | - |  | - |  | - |
| Financial Institutions |  | - |  | - |  | - |  | - |
| Other |  | - |  | - |  | 105 |  | - |
| Total taxes |  | - |  | - |  | 105 |  | - |
| Current service charges |  | 132,558 |  | 56 |  | 145 |  | 413 |
| Investment income |  | 7 |  | 1 |  | - |  | - |
| Sales/rents |  | - |  | - |  | - |  | 2 |
| Grants |  | 11 |  | - |  | 2,055,763 |  | 103,335 |
| Other |  | 615 |  | 5,648 |  | 7 |  | 11 |
| Total revenues |  | 133,191 |  | 5,705 |  | 2,056,020 |  | 103,761 |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 12,396 |  | - |  | 608 |  | - |
| Public safety |  | - |  | - |  | 4,248 |  | 4,927 |
| Health |  | 26,997 |  | - |  | 113,209 |  | - |
| Welfare |  | 1,308 |  | - |  | 1,537,185 |  | 2,701 |
| Conservation, culture and development |  | - |  | - |  | 3,713 |  | 152,550 |
| Education |  | - |  | - |  | 356,130 |  | 60 |
| Transportation |  | - |  | - |  | , |  | - |
| Total expenditures |  | 40,701 |  | - |  | 2,015,093 |  | 160,238 |
| Excess (deficiency) of revenues over expenditures |  | 92,490 |  | 5,705 |  | 40,927 |  | $(56,477)$ |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Transfers in |  | 88 |  | - |  | 124,631 |  | 2,600 |
| Transfers (out) |  | $(89,231)$ |  | - |  | $(61,790)$ |  | $(1,062)$ |
| Proceeds from capital lease |  | - |  | - |  | - |  | - |
| Total other financing sources (uses) |  | $(89,143)$ |  | - |  | 62,841 |  | 1,538 |
| Net change in fund balances |  | 3,347 |  | 5,705 |  | 103,768 |  | $(54,939)$ |
| Fund Balance July 1, as restated |  | 89,696 |  | 552,013 |  | $(72,836)$ |  | 55,313 |
| Fund Balance June 30 | \$ | 93,043 | \$ | 557,718 | \$ | 30,932 | \$ | 374 |



## State of Indiana

Combining Balance Sheet
Non-Major Capital Projects Funds
June 30, 2012
(amounts expressed in thousands)

|  | State Police Building Commission |  | Post War Construction |  | Other Non-Major Capital Projects Funds |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents and investments-unrestricted | \$ | 5,964 | \$ | 93,074 | \$ | 11,406 | \$ | 110,444 |
| Receivables: |  |  |  |  |  |  |  |  |
| Taxes (net of allowance for uncollectible accounts) |  | - |  | 1,850 |  | - |  | 1,850 |
| Accounts |  | 83 |  | - |  | - |  | 83 |
| Total assets | \$ | 6,047 | \$ | 94,924 | \$ | $\underline{11,406}$ | \$ | 112,377 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts payable | \$ | 98 | \$ | 234 | \$ | 151 | \$ | 483 |
| Interfund loans |  |  |  |  |  | 709 |  | 709 |
| Deferred revenue |  | - |  | 7 |  | - |  | 7 |
| Total liabilities |  | 98 |  | 241 |  | 860 |  | 1,199 |
| Fund balance: |  |  |  |  |  |  |  |  |
| Assigned |  | 5,949 |  | 94,683 |  | 10,546 |  | 111,178 |
| Total fund balances |  | 5,949 |  | 94,683 |  | 10,546 |  | 111,178 |
| Total liabilities and fund balances | \$ | 6,047 | \$ | 94,924 | \$ | 11,406 | \$ | 112,377 |

## State of Indiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Capital Projects Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)


## State of Indiana

## Combining Balance Sheet <br> Non-Major Permanent Funds <br> June 30, 2012

(amounts expressed in thousands)

| Next Generation Trust Fund |  | Other Non-Major Permanent Funds |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| \$ | 546,917 | \$ | 1,130 | \$ | 548,047 |
|  | 10,014 |  | - |  | 10,014 |
|  | 2 |  | - |  | 2 |
| \$ | 556,933 | \$ | 1,130 | \$ | 558,063 |
| \$ | - | \$ | 4 | \$ | 4 |
|  | 2 |  | - |  | 2 |
|  | 10,014 |  | - |  | 10,014 |
| 10,016 |  |  | 4 |  | 10,020 |
| $\begin{array}{r} 500,000 \\ 46,917 \\ \hline \end{array}$ |  |  | 1,125 |  | 501,125 |
|  |  |  | 1 |  | 46,918 |
| 546,917 |  |  | 1,126 |  | 548,043 |
| \$ | 556,933 | \$ | 1,130 | \$ | 558,063 |

## State of Indiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | Next Generation Trust Fund |  | Other Non-Major Permanent Funds |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues: |  |  |  |  |  |  |
| Investment income | \$ | 30,780 | \$ | 4 | \$ | 30,784 |
| Total revenues |  | 30,780 |  | 4 |  | 30,784 |
| Expenditures: |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |
| General government |  | - |  | 9 |  | 9 |
| Transportation |  | 13 |  | - |  | 13 |
| Total expenditures |  | 13 |  | 9 |  | 22 |
| Excess (deficiency) of revenues over (under) expenditures |  | 30,767 |  | (5) |  | 30,762 |
| Net change in fund balances |  | 30,767 |  | (5) |  | 30,762 |
| Fund Balance July 1, as restated |  | 516,150 |  | 1,131 |  | 517,281 |
| Fund Balance June 30 | \$ | 546,917 | \$ | 1,126 | \$ | 548,043 |

## State of Indiana

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | State Gaming Fund |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  |  |  |  |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | - | \$ | - | \$ | - | \$ | - |
| Sales |  | - |  | - |  | - |  | - |
| Fuels |  | - |  | - |  | - |  | - |
| Gaming |  | 787,098 |  | 787,098 |  | 748,171 |  | $(38,927)$ |
| Unemployment |  | - |  | - |  | - |  | - |
| Alcohol and tobacco |  | - |  | - |  | - |  | - |
| Insurance |  | - |  | - |  | - |  | - |
| Financial institutions |  | - |  | - |  | - |  | - |
| Other |  | - |  | - |  | - |  | - |
| Total taxes |  | 787,098 |  | 787,098 |  | 748,171 |  | $(38,927)$ |
| Current service charges |  | 1,918 |  | 1,918 |  | 1,550 |  | (368) |
| Investment income |  | - |  | - |  | - |  | - |
| Sales/rents |  | - |  | - |  | - |  | - |
| Grants |  | - |  | - |  | - |  | - |
| Other |  | - |  | - |  | - |  | - |
| Total revenues |  | 789,016 |  | 789,016 |  | 749,721 |  | $(39,295)$ |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 2,916 |  | 786,844 |  | 136,229 |  | 650,615 |
| Public safety |  | - |  | - |  | - |  | - |
| Health |  | - |  | - |  | - |  | - |
| Welfare |  | - |  | - |  | - |  | - |
| Conservation, culture and development |  | - |  | - |  | - |  | - |
| Education |  | - |  | - |  | - |  | - |
| Transportation |  | - |  | - |  | - |  | - |
| Total expenditures |  | 2,916 |  | 786,844 |  | 136,229 |  | 650,615 |
| Excess of revenues over (under) expenditures |  | 786,100 |  | 2,172 |  | 613,492 |  | $(611,320)$ |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Total other financing sources (uses) |  | $(613,526)$ |  | $(613,526)$ |  | $(613,526)$ |  | - |
| Net change in fund balances | \$ | 172,574 | \$ | $(611,354)$ |  | (34) | \$ | 611,320 |
| Fund balances July 1, as restated |  |  |  |  |  | 17,539 |  |  |
| Fund balances June 30 |  |  |  |  | \$ | 17,505 |  |  |


| Motor Vehicle Highway Fund |  |  |  |  |  |  |  | Motor Vehicle Commission |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Budget |  |  |  | Actual |  | Variance to Final Budget |  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  |  |  |  | ginal |  | al |  |  |  |  |
| \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 379,357 |  | 379,357 |  | 403,743 |  | 24,386 |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 379,357 |  | 379,357 |  | 403,743 |  | 24,386 |  | - |  | - |  | - |  | - |
|  | 254,720 |  | 254,720 |  | 261,569 |  | 6,849 |  | 94,166 |  | 94,166 |  | 103,034 |  | 8,868 |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 1,080 |  | 1,080 |  | 2,062 |  | 982 |  | - |  | - |  | - |  | - |
|  | 25 |  | 25 |  | 637 |  | 612 |  | 23 |  | 23 |  | 17 |  | (6) |
|  | 43 |  | 43 |  | 43 |  | - |  | 13 |  | 13 |  | 11 |  | (2) |
|  | 635,225 |  | 635,225 |  | 668,054 |  | 32,829 |  | 94,202 |  | 94,202 |  | 103,062 |  | 8,860 |
|  | 276,802 |  | 566,612 |  | 281,573 |  | 285,039 |  | - |  | - |  | - |  | - |
|  | 136,206 |  | 199,608 |  | 189,742 |  | 9,866 |  | 111,680 |  | 85,889 |  | 80,381 |  | 5,508 |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 268 |  | 237 |  | 229 |  | 8 |  | - |  | - |  | - |  | - |
|  | 1,373 |  | 102 |  | 101 |  | 1 |  | - |  | - |  | - |  | - |
|  | 414,649 |  | 766,559 |  | 471,645 |  | 294,914 |  | 111,680 |  | 85,889 |  | 80,381 |  | 5,508 |
|  | 220,576 |  | $(131,334)$ |  | 196,409 |  | $(327,743)$ |  | $(17,478)$ |  | 8,313 |  | 22,681 |  | $(14,368)$ |
|  | $(188,876)$ |  | $(188,876)$ |  | $(188,876)$ |  | - |  | $(30,948)$ |  | $(30,948)$ |  | $(30,948)$ |  | - |
| \$ | 31,700 | \$ | $(320,210)$ |  | 7,533 | \$ | 327,743 | \$ | $(48,426)$ | \$ | $(22,635)$ |  | $(8,267)$ | \$ | 14,368 |
|  |  |  |  |  | 38,584 |  |  |  |  |  |  |  | 14,784 |  |  |
|  |  |  |  | \$ | 46,117 |  |  |  |  |  |  | \$ | 6,517 |  |  |

## State of Indiana

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | Build Indiana Fund |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  |  |  |  |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | - | \$ | - | \$ | - | \$ | - |
| Sales |  | - |  | - |  | - |  | - |
| Fuels |  | - |  | - |  | - |  | - |
| Gaming |  | - |  | - |  | - |  | - |
| Unemployment |  | - |  | - |  | - |  | - |
| Alcohol and tobacco |  | - |  | - |  | - |  | - |
| Insurance |  | - |  | - |  | - |  | - |
| Financial institutions |  | - |  | - |  | - |  | - |
| Other |  | - |  | - |  | - |  | - |
| Total taxes |  | - |  | - |  | - |  | - |
| Current service charges |  | 160,199 |  | 160,199 |  | 147,590 |  | $(12,609)$ |
| Investment income |  | - |  | - |  | - |  | - |
| Sales/rents |  | - |  | - |  | - |  | - |
| Grants |  | 1 |  | 1 |  | - |  | (1) |
| Other |  | - |  | - |  | - |  | - |
| Total revenues |  | 160,200 |  | 160,200 |  | 147,590 |  | $(12,610)$ |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 5,775 |  | 260,720 |  | - |  | 260,720 |
| Public safety |  | - |  | - |  | - |  | - |
| Health |  | - |  | - |  | - |  | - |
| Welfare |  | - |  | - |  | - |  | - |
| Conservation, culture and development |  | - |  | - |  | - |  | - |
| Education |  | 6,225 |  | 7,051 |  | 2,173 |  | 4,878 |
| Transportation |  | - |  | - |  | - |  | - |
| Total expenditures |  | 12,000 |  | 267,771 |  | 2,173 |  | 265,598 |
| Excess of revenues over (under) expenditures |  | 148,200 |  | $(107,571)$ |  | 145,417 |  | $(252,988)$ |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Total other financing sources (uses) |  | $(142,811)$ |  | $(142,811)$ |  | $(142,811)$ |  | - |
| Net change in fund balances | \$ | 5,389 | \$ | $(250,382)$ |  | 2,606 | \$ | 252,988 |
| Fund balances July 1, as restated |  |  |  |  |  | 5,138 |  |  |
| Fund balances June 30 |  |  |  |  | \$ | 7,744 |  |  |



## State of Indiana <br> Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) <br> For the Year Ended June 30, 2012 (amounts expressed in thousands)

|  | Fund 6000 Programs |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  |  |  |  |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | 4,570 | \$ | 4,570 | \$ | - | \$ | $(4,570)$ |
| Sales |  | 3,657 |  | 3,657 |  | 1,941 |  | $(1,716)$ |
| Fuels |  | 31,540 |  | 31,540 |  | 2,932 |  | $(28,608)$ |
| Gaming |  | 515 |  | 515 |  | 460 |  | (55) |
| Unemployment |  | 208 |  | 208 |  | 44 |  | (164) |
| Alcohol and tobacco |  | 45 |  | 45 |  | - |  | (45) |
| Insurance |  | - |  | - |  | - |  | - |
| Financial institutions |  | 55,584 |  | 55,584 |  | 94,212 |  | 38,628 |
| Other |  | 18,498 |  | 18,498 |  | 14,138 |  | $(4,360)$ |
| Total taxes |  | 114,617 |  | 114,617 |  | 113,727 |  | (890) |
| Current service charges |  | 85,723 |  | 85,723 |  | 102,765 |  | 17,042 |
| Investment income |  | 181 |  | 181 |  | 101 |  | (80) |
| Sales/rents |  | 3,892 |  | 3,892 |  | 4,497 |  | 605 |
| Grants |  | 27,402 |  | 27,402 |  | 19,632 |  | $(7,770)$ |
| Other |  | 7,538 |  | 7,538 |  | 4,628 |  | $(2,910)$ |
| Total revenues |  | 239,353 |  | 239,353 |  | 245,350 |  | 5,997 |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 3,003 |  | 435,783 |  | 117,221 |  | 318,562 |
| Public safety |  | 3,482 |  | 55,678 |  | 19,467 |  | 36,211 |
| Health |  | 950 |  | 5,483 |  | 1,394 |  | 4,089 |
| Welfare |  | 506 |  | 20,837 |  | 3,311 |  | 17,526 |
| Conservation, culture and development |  | 6,227 |  | 48,587 |  | 15,000 |  | 33,587 |
| Education |  | 1,545 |  | 8,934 |  | 4,674 |  | 4,260 |
| Transportation |  | 3,005 |  | 4,737 |  | 2,179 |  | 2,558 |
| Total expenditures |  | 18,718 |  | 580,039 |  | 163,246 |  | 416,793 |
| Excess of revenues over (under) expenditures |  | 220,635 |  | $(340,686)$ |  | 82,104 |  | $(422,790)$ |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Total other financing sources (uses) |  | $(74,320)$ |  | $(74,320)$ |  | $(74,320)$ |  | - |
| Net change in fund balances | \$ | 146,315 | \$ | $(415,006)$ |  | 7,784 | \$ | 422,790 |
| Fund balances July 1, as restated |  |  |  |  |  | 308,755 |  |  |
| Fund balances June 30 |  |  |  |  | \$ | 316,539 |  |  |



## State of Indiana <br> Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) <br> For the Year Ended June 30, 2012 (amounts expressed in thousands)

|  | Tobacco Settlement Fund |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  |  |  |  |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | - | \$ | - | \$ | - | \$ | - |
| Sales |  | - |  | - |  | - |  | - |
| Fuels |  | - |  | - |  | - |  | - |
| Gaming |  | - |  | - |  | - |  | - |
| Unemployment |  | - |  | - |  | - |  | - |
| Alcohol and tobacco |  | - |  | - |  | - |  | - |
| Insurance |  | - |  | - |  | - |  | - |
| Financial institutions |  | - |  | - |  | - |  | - |
| Other |  | - |  | - |  | - |  | - |
| Total taxes |  | - |  | - |  | - |  | - |
| Current service charges |  | 127,051 |  | 127,051 |  | 132,558 |  | 5,507 |
| Investment income |  | 76 |  | 76 |  | 14 |  | (62) |
| Sales/rents |  | - |  | - |  | - |  | - |
| Grants |  | 50 |  | 50 |  | 11 |  | (39) |
| Other |  | 90 |  | 90 |  | 615 |  | 525 |
| Total revenues |  | 127,267 |  | 127,267 |  | 133,198 |  | 5,931 |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 114,681 |  | 182,694 |  | 12,366 |  | 170,328 |
| Public safety |  | - |  | - |  | - |  | - |
| Health |  | 29,000 |  | 30,054 |  | 26,653 |  | 3,401 |
| Welfare |  | 8,185 |  | 1,977 |  | 1,342 |  | 635 |
| Conservation, culture and development |  | - |  | - |  | - |  | - |
| Education |  | - |  | - |  | - |  | - |
| Transportation |  | - |  | - |  | - |  | - |
| Total expenditures |  | 151,866 |  | 214,725 |  | 40,361 |  | 174,364 |
| Excess of revenues over (under) expenditures |  | $(24,599)$ |  | $(87,458)$ |  | 92,837 |  | $(180,295)$ |
| Other financing sources (uses): <br> Total other financing sources (uses) |  | $(89,143)$ |  | $(89,143)$ |  | $(89,143)$ |  | - |
| Net change in fund balances | \$ | $(113,742)$ | \$ | $(176,601)$ |  | 3,694 | \$ | 180,295 |
| Fund balances July 1, as restated |  |  |  |  |  | 92,320 |  |  |
| Fund balances June 30 |  |  |  |  | \$ | 96,014 |  |  |



## State of Indiana <br> Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) <br> For the Year Ended June 30, 2012 (amounts expressed in thousands)

|  | U.S. Department of Labor |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  |  |  |  |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | - | \$ | - | \$ | - | \$ | - |
| Sales |  | - |  | - |  | - |  | - |
| Fuels |  |  |  | - |  | - |  | - |
| Gaming |  | - |  | - |  | - |  | - |
| Unemployment |  | 111 |  | 111 |  | - |  | (111) |
| Alcohol and tobacco |  | - |  | - |  | - |  | - |
| Insurance |  |  |  | - |  | - |  | - |
| Financial institutions |  |  |  | - |  | - |  | - |
| Other |  | - |  | - |  | - |  | - |
| Total taxes |  | 111 |  | 111 |  | - |  | (111) |
| Current service charges |  | 672 |  | 672 |  | 413 |  | (259) |
| Investment income |  |  |  | - |  | - |  | - |
| Sales/rents |  | - |  | - |  | 2 |  | 2 |
| Grants |  | 163,025 |  | 163,025 |  | 168,301 |  | 5,276 |
| Other |  | - |  | - |  | 11 |  | 11 |
| Total revenues |  | 163,808 |  | 163,808 |  | 168,727 |  | 4,919 |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | - |  | - |  | - |  | - |
| Public safety |  | 134 |  | 8,267 |  | 4,858 |  | 3,409 |
| Health |  | - |  | - |  | - |  | - |
| Welfare |  | 301 |  | 9,074 |  | 2,754 |  | 6,320 |
| Conservation, culture and development |  | 54,514 |  | 268,929 |  | 156,138 |  | 112,791 |
| Education |  | - |  | 75 |  | 60 |  | 15 |
| Transportation |  | - |  | - |  | - |  | - |
| Total expenditures |  | 54,949 |  | 286,345 |  | 163,810 |  | 122,535 |
| Excess of revenues over (under) expenditures |  | 108,859 |  | $(122,537)$ |  | 4,917 |  | $(127,454)$ |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Total other financing sources (uses) |  | 1,538 |  | 1,538 |  | 1,538 |  | - |
| Net change in fund balances | \$ | 110,397 | \$ | $(120,999)$ |  | 6,455 | \$ | 127,454 |
| Fund balances July 1, as restated |  |  |  |  |  | $(7,065)$ |  |  |
| Fund balances June 30 |  |  |  |  | \$ | (610) |  |  |



## State of Indiana

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | Other Non-Major Special Revenue Funds |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget |  |  |  | Actual |  | Variance to Final Budget |  |
|  | Original |  | Final |  |  | \$ 178 |  | \$ 83 |
| Revenues: |  |  |  |  |  |  |  |  |
| Taxes: |  |  |  |  |  |  |  |  |
| Income | \$ | 95 | \$ | 95 |  |  |  |  |
| Sales |  | 50,357 |  | 50,357 |  | 8,231 |  | $(42,126)$ |
| Fuels |  | 154,612 |  | 154,612 |  | 154,002 |  | (610) |
| Gaming |  | 26,867 |  | 26,867 |  | 24,518 |  | $(2,349)$ |
| Unemployment |  | - |  | - |  | - |  | - |
| Alcohol and tobacco |  | 37,109 |  | 37,109 |  | 36,408 |  | (701) |
| Insurance |  | 4,090 |  | 4,090 |  | 4,297 |  | 207 |
| Financial institutions |  | - |  | - |  | - |  | - |
| Other |  | 3,610 |  | 3,610 |  | 6,150 |  | 2,540 |
| Total taxes |  | 276,740 |  | 276,740 |  | 233,784 |  | $(42,956)$ |
| Current service charges |  | 265,857 |  | 265,857 |  | 312,934 |  | 47,077 |
| Investment income |  | 591 |  | 591 |  | 441 |  | (150) |
| Sales/rents |  | 12,221 |  | 12,221 |  | 14,800 |  | 2,579 |
| Grants |  | 413,355 |  | 413,355 |  | 445,580 |  | 32,225 |
| Other |  | 1,004 |  | 1,004 |  | 2,680 |  | 1,676 |
| Total revenues |  | 969,768 |  | 969,768 |  | 1,010,219 |  | 40,451 |
| Expenditures: |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |
| General government |  | 190,073 |  | 736,095 |  | 268,314 |  | 467,781 |
| Public safety |  | 150,235 |  | 659,990 |  | 218,515 |  | 441,475 |
| Health |  | 7,545 |  | 9,598 |  | 8,781 |  | 817 |
| Welfare |  | 27,716 |  | 783,131 |  | 125,114 |  | 658,017 |
| Conservation, culture and development |  | 210,619 |  | 684,625 |  | 275,922 |  | 408,703 |
| Education |  | 14,087 |  | 24,050 |  | 9,840 |  | 14,210 |
| Transportation |  | 123,564 |  | 143,944 |  | 130,806 |  | 13,138 |
| Total expenditures |  | 723,839 |  | 3,041,433 |  | 1,037,292 |  | 2,004,141 |
| Excess of revenues over (under) expenditures |  | 245,929 |  | $(2,071,665)$ |  | $(27,073)$ |  | 2,044,592) |
| Other financing sources (uses): |  |  |  |  |  |  |  |  |
| Net change in fund balances | \$ | 331,532 | \$ | $(1,986,062)$ |  | 58,530 |  | 2,044,592 |
| Fund balances July 1, as restated |  |  |  |  |  | 746,833 |  |  |
| Fund balances June 30 |  |  |  |  | \$ | 805,363 |  |  |

## Budget/GAAP Reconciliation Nonmajor Special Revenue Funds

The cash basis of accounting (budgetary basis) is applied to each budget. The budgetary basis differs from GAAP. The major differences between budgetary (non-GAAP) basis and GAAP basis are:

| (amounts expressed in thousands) | Nonmajor <br> Special <br> Revenue <br> Funds |
| :--- | :--- |
| Net change in fund balances (budgetary basis) |  |
| Adjustments necessary to convert the results of operations on |  |
| a budgetary basis to a GAAP basis are: |  |$\quad \$ 263,744$



## NON-MAJOR PROPRIETARY FUNDS

## ENTERPRISE FUNDS

Enterprise Funds account for operations established to provide services to the general public in a manner similar to private business enterprises. Cost of providing the goods or services are financed or recovered primarily through fees and user charges. The non-major enterprise funds are as follows:

Residual Malpractice Insurance Authority - IC 34-18-17 created the Residual Malpractice Insurance Authority to make malpractice liability insurance available to those who cannot obtain this coverage through other insurers. The Indiana Department of Insurance is the designated residual malpractice insurance authority per State law. Revenues are from the premiums collected.

Inns and Concessions - This fund accounts for the operations of various State Park Inns which provide lodging throughout the year for park tourists, and for the restaurant and concessions at Fort Benjamin Harrison.

## State of Indiana <br> Combining Statement of Fund Net Assets Non-Major Enterprise Funds

## June 30, 2012

(amounts expressed in thousands)

|  | Residual Malpractice Insurance Authority |  | Inns and Concessions |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets |  |  |  |  |  |  |
| Current assets: |  |  |  |  |  |  |
| Cash, cash equivalents and investments - unrestricted | \$ | 68,354 | \$ | 5,662 | \$ | 74,016 |
| Receivables: |  |  |  |  |  |  |
| Accounts |  | 452 |  | 334 |  | 786 |
| Interest |  | 541 |  | - |  | 541 |
| Inventory |  | - |  | 555 |  | 555 |
| Prepaid expenses |  | - |  | 90 |  | 90 |
| Total current assets |  | 69,347 |  | 6,641 |  | 75,988 |
| Noncurrent assets: |  |  |  |  |  |  |
| Capital assets: |  |  |  |  |  |  |
| Property, plant, and equipment |  | - |  | 410 |  | 410 |
| Less accumulated depreciation |  | - |  | (350) |  | (350) |
| Total capital assets, net of depreciation |  | - |  | 60 |  | 60 |
| Other assets |  | - |  | - |  | - |
| Total noncurrent assets |  | - |  | 60 |  | 60 |
| Total assets |  | 69,347 |  | 6,701 |  | 76,048 |
| Liabilities |  |  |  |  |  |  |
| Current liabilities: |  |  |  |  |  |  |
| Accounts payable |  | - |  | 536 |  | 536 |
| Claims payable |  | 3,888 |  | - |  | 3,888 |
| Salaries and benefits payable |  | - |  | 356 |  | 356 |
| Accrued liability for compensated absences |  | - |  | 205 |  | 205 |
| Deferred revenue |  | 1,371 |  | 3,181 |  | 4,552 |
| Other liabilities |  | 87 |  | 511 |  | 598 |
| Total current liabilities |  | 5,346 |  | 4,789 |  | 10,135 |
| Noncurrent liabilities: |  |  |  |  |  |  |
| Accrued liability for compensated absences |  | - |  | 251 |  | 251 |
| Claims payable |  | 26,283 |  | - |  | 26,283 |
| Total noncurrent liabilities |  | 26,283 |  | 251 |  | 26,534 |
| Total liabilities |  | 31,629 |  | 5,040 |  | 36,669 |
| Net assets |  |  |  |  |  |  |
| Invested in capital assets net of related debt |  | - |  | 60 |  | 60 |
| Unrestricted |  | 37,718 |  | 1,601 |  | 39,319 |
| Total net assets | \$ | 37,718 | \$ | 1,661 | \$ | 39,379 |

## State of Indiana <br> Combining Statement of Revenues, Expenses and Changes in Fund Net Assets <br> Non-Major Enterprise Funds <br> For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

## Operating revenues:

Sales/rents/premiums
Other

Total operating reven
Cost of sales
Gross margin
Operating expenses:

| General and administrative expense |  | 544 |  | 16,712 |  | 17,256 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Claims expense |  | 1,501 |  | - |  | 1,501 |
| Depreciation and amortization |  |  |  | 24 |  | 24 |
| Other |  | - |  | 34 |  | 34 |
| Total operating expenses |  | 2,045 |  | 16,770 |  | 18,815 |
| Operating income (loss) |  | 53 |  | 3,070 |  | 3,123 |
| Nonoperating revenues (expenses): |  |  |  |  |  |  |
| Interest and other investment income |  | 3,741 |  | 12 |  | 3,753 |
| Total nonoperating revenues (expenses) |  | 3,741 |  | 12 |  | 3,753 |
| Income before contributions and transfers |  | 3,794 |  | 3,082 |  | 6,876 |
| Transfers (out) |  | - |  | $(2,101)$ |  | $(2,101)$ |
| Change in net assets |  | 3,794 |  | 981 |  | 4,775 |
| Total net assets, July 1 |  | 33,924 |  | 680 |  | 34,604 |
| Total net assets, June 30 | \$ | 37,718 | \$ | 1,661 | \$ | 39,379 |

## State of Indiana

Combining Statement of Cash Flows
Non-Major Enterprise Funds

## For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)


## State of Indiana

## Combining Statement of Cash Flows Non-Major Enterprise Funds For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

| Residual |  |  |
| :---: | :---: | :---: |
| Malpractice |  |  |
| Insurance | Inns and | Total |
| Authority |  |  |


| \$ | 53 | $\$$ | 3,070 | \$ | $\mathbf{3 , 1 2 3}$ |
| :--- | :--- | :--- | :--- | :--- | :--- |

Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:
Depreciation/amortization expense

|  |  |  | 24 |  | 24 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | (54) |  | 122 |  | 68 |
|  | - |  | (3) |  | (3) |
|  | - |  | (15) |  | (15) |
|  | $(2,892)$ |  | - |  | $(2,892)$ |
|  |  |  | (15) |  | (15) |
|  | (10) |  | (52) |  | (62) |
|  | - |  | (116) |  | (116) |
|  | - |  | (16) |  | (16) |
|  | 39 |  | 67 |  | 106 |
| \$ | $(2,864)$ | \$ | 3,066 | \$ | 202 |



## INTERNAL SERVICE FUNDS

Internal Service Funds account for the operations of State agencies that supply goods or services to other agencies of governmental units on a cost-reimbursement basis.

Institutional Industries - This fund accounts for revenues and expenses incurred from the operation of inmate employment programs. Goods produced or manufactured as a result of such programs are sold to state agencies and political subdivisions of the State as well as to the general public.

Administrative Services Revolving - This fund is used to account for the following rotary funds.
Information Technology Services provides telecommunications and data processing services to State agencies. Revenues consist of charges to user agencies.

Motor Pool Rotary Fund accounts for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

Printing Rotary Fund accounts for the operation of the State Print Shop, which provides printing services to other State agencies. Revenues consist of charges to user agencies.

General Services Rotary accounts for postal service charges to agencies. Revenues consist of charges to user agencies.

Aviation Rotary Fund accounts for the operation and maintenance of state aircraft. Revenues consist of charges to user agencies.

Self-Insurance Funds - The self-insurance funds consist of the State Police Health Insurance Fund, State Employee Disability Fund, and the State Employee Health Insurance Fund. These funds administer health insurance and disability plans for state employees and state police personnel as well as for certain school corporations.

State Personnel Department Fund - This fund accounts for revenues and expenses incurred by the Indiana State Personnel Department for providing human resource services to the executive branch of the government.

Accounting Centralization - This fund accounts for revenues and expenses incurred by the Indiana State Budget Agency for providing centralized accounting services to some smaller state agencies.
State of Indiana
Combining Statement of Net Assets Internal Service Funds
June 30， 2012
（amounts expressed in th
（amounts expressed in thousands）

|  | Total |
| ---: | ---: |
| $\$$ |  |
|  | 71,293 |
|  | 25,354 |
|  | 6,951 |
| 5,274 |  |
|  | 108,872 |

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| State Employee <br> Health Insurance <br> Fund |
| :---: |
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2，412
$\stackrel{J}{\dot{G}}$
4，414

7，760





| Institutional Industries | Administrative Services Revolving | State Police Health Insurance Fund |
| :---: | :---: | :---: |
| \＄2，141 | \＄23，099 | \＄6，108 |
| 4，790 | 815 | 1，652 |
| 534 | 6，417 |  |
| 4，957 | 317 | － |
| 12，422 | 30，648 | 7，760 |


1，378



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State of Indiana
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For the Fiscal Year Ended June 30, 2012 (amounts expressed in thousands)
Operating revenues: Sales/rents/premiums
Charges for services
Other
Total operating revenues
Cost of sales
Gross margin
Operating expenses:
General and administrative expense
Health / disability benefit payments
Other
Total operating expenses
Operating income (loss)
Nonoperating revenues (expenses): Interest and other investment income
Interest and other investment expense Gain (Loss) on disposition of assets
Total nonoperating revenues (expenses) Income before contributions and transfers Income before contributions and transfers
Transfers in Transfers (out)
Change in net assets
Total net assets, July 1, as restated
Total net assets, June 30

| Operating revenues: | Institutional Industries |  | Administrative Services Revolving |  | State PoliceHealth InsuranceFund |  | State Employee Disability Fund |  | State Employee Health Insurance Fund |  | State Personnel Department Fund |  | Accounting Centralization |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sales/rents/premiums | \$ | 37,074 | \$ | 110,956 | \$ | 31,473 | \$ | 22,313 | \$ | 308,156 | \$ | - | \$ | - | \$ | 509,972 |
| Charges for services |  |  |  | 227 |  | - |  | - |  | - |  | 7,256 |  | 391 |  | 7,874 |
| Other |  | 622 |  | 507 |  | - |  | - |  | - |  | - |  | - |  | 1,129 |
| Total operating revenues |  | 37,696 |  | 111,690 |  | 31,473 |  | 22,313 |  | 308,156 |  | 7,256 |  | 391 |  | 518,975 |
| Cost of sales |  | 22,315 |  | 1,355 |  | - |  | - |  | - |  | - |  | - |  | 23,670 |
| Gross margin |  | 15,381 |  | 110,335 |  | 31,473 |  | 22,313 |  | 308,156 |  | 7,256 |  | 391 |  | 495,305 |
| Operating expenses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General and administrative expense |  | 14,206 |  | 100,430 |  | 1,558 |  | 600 |  | 17,270 |  | 8,226 |  | 420 |  | 142,710 |
| Health / disability benefit payments |  | - |  | - |  | 30,651 |  | 21,724 |  | 301,378 |  | - |  | - |  | 353,753 |
| Depreciation and amortization |  | 743 |  | 5,983 |  | - |  | - |  | - |  | - |  | - |  | 6,726 |
| Other |  | 21 |  | - |  | - |  | - |  | 14,008 |  | - |  | - |  | 14,029 |
| Total operating expenses |  | 14,970 |  | 106,413 |  | 32,209 |  | 22,324 |  | 332,656 |  | 8,226 |  | 420 |  | 517,218 |
| Operating income (loss) |  | 411 |  | 3,922 |  | (736) |  | (11) |  | $(24,500)$ |  | (970) |  | (29) |  | $(21,913)$ |
| Nonoperating revenues (expenses): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Interest and other investment income |  | 1 |  | - |  | - |  | - |  | - |  | - |  | - |  | 1 |
| Interest and other investment expense |  | (653) |  | (9) |  | - |  | - |  | - |  | - |  | - |  | (662) |
| Gain (Loss) on disposition of assets |  | 520 |  | (316) |  | - |  | - |  | - |  | - |  | - |  | 204 |
| Other |  | - |  | 10 |  | - |  | - |  | - |  | - |  | - |  | 10 |
| Total nonoperating revenues (expenses) |  | (132) |  | (315) |  | - |  | - |  | - |  | - |  | - |  | (447) |
| Income before contributions and transfers |  | 279 |  | 3,607 |  | (736) |  | (11) |  | $(24,500)$ |  | (970) |  | (29) |  | $(22,360)$ |
| Transfers in |  | - |  | 550 |  | - |  | - |  | - |  | - |  | - |  | 550 |
| Transfers (out) |  | - |  | $(40,000)$ |  | - |  | - |  | - |  | - |  | - |  | $(40,000)$ |
| Change in net assets |  | 279 |  | $(35,843)$ |  | (736) |  | (11) |  | $(24,500)$ |  | (970) |  | (29) |  | $(61,810)$ |
| Total net assets, July 1, as restated |  | 5,925 |  | 70,383 |  | 4,545 |  | $(1,991)$ |  | 38,621 |  | 531 |  | - |  | 118,014 |
| Total net assets, June 30 | \$ | 6,204 | \$ | 34,540 | \$ | 3,809 | \$ | $(2,002)$ | \$ | 14,121 | \$ | (439) | \$ | (29) | \$ | 56,204 |

State of Indiana
Combining Statement of Cash Flows Internal Service Funds
For the Fiscal Year Ended June 30, 2012 (amounts expressed in thousands)
Cash flows from operating activities: Cash received from customers
 $\begin{array}{r}(39,450) \\ \hline \\ (5,205) \\ 35 \\ (124) \\ (9) \\ \hline\end{array}$骨| $\left.\right|^{\prime} \mid$



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$\left.\begin{array}{cr} & \begin{array}{c}\text { State } \\ \text { Employee }\end{array} \\ \text { Disability Fund }\end{array}\right]$ | $\begin{array}{c}\text { State Police } \\ \text { Health } \\ \text { Insurance } \\ \text { Fund }\end{array}$ |
| :---: |
| $\$$ |



$\stackrel{\circ}{\stackrel{\infty}{\sim}} \stackrel{\sim}{\sim}$

 \begin{tabular}{c}
$\begin{array}{c}\text { Institutional } \\
\text { Industries }\end{array}$ <br>
\hline$\$ \quad \begin{array}{c}37,967 \\
(14,058) \\
- \\
(21,798)\end{array}$ <br>
\hline 2,111 <br>
\hline

 

$\square$ <br>
\hline
\end{tabular} $\xrightarrow{\square}$

Cash flows from capital and related financing activities:
Acquisition/construction of capital assets
Proceeds from sale of assets
Principal payments -- capital leases
Interest paid
Net cash provided (used) by capital and related financing
activities
activities
Cash flows from investing activities:
Interest income (expense) on investments
Net cash provided (used) by investing activities
Net increase (decrease) in cash and cash equivalents
Cash and cash equivalents, July 1
Cash and cash equivalents, June 30
Reconciliation of cash, cash equivalents and
investments:
Cash and cash
Cash and cash equivalents unrestricted at end of year Cash, cash equivalents and investments per balance

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& \stackrel{\sim}{\sim} \stackrel{\sim}{\sim} \mid
\end{aligned}
$$

State of Indiana
Combining Statement of Cash Flows Internal Service Funds
For the Fiscal Year Ended June 30, 2012 (amounts expressed in thousands) (ass

| Reconciliation of operating income to net cash provided (used) by operating activities: | Institutional Industries |  | Administrative <br> Services <br> Revolving |  | State Police Health Insurance Fund |  | State Employee Disability Fund |  | State <br> Employee Health Insurance Fund |  | State <br> Personnel Department Fund |  | Accounting Centralization |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Operating income (loss) | \$ | 411 | \$ | 3,922 | \$ | (736) | \$ | (11) | \$ | $(24,500)$ | \$ | (970) | \$ | (29) | \$ | $(21,913)$ |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Depreciation/amortization expense |  | 743 |  | 5,983 |  | - |  | - |  | - |  | - |  | - |  | 6,726 |
| (Increase) decrease in receivables |  | (99) |  | (402) |  | (216) |  | (108) |  | $(2,088)$ |  | - |  | - |  | $(2,913)$ |
| (Increase) decrease in interfund services provided |  | 427 |  | (669) |  | - |  | - |  | - |  | - |  | - |  | (242) |
| (Increase) decrease in inventory |  | (845) |  | (6) |  | - |  | - |  | - |  | - |  | - |  | (851) |
| Increase (decrease) in health and disability benefits payable |  | - |  | - |  | (218) |  | (716) |  | 6,709 |  | - |  | - |  | 5,775 |
| Increase (decrease) in accounts payable |  | 1,362 |  | $(1,797)$ |  | 25 |  | - |  | (623) |  | (1) |  | - |  | $(1,034)$ |
| Increase (decrease) in deferred revenue |  | (16) |  | (288) |  | - |  | - |  | - |  | - |  | - |  | (304) |
| Increase (decrease) in salaries payable |  | 70 |  | 535 |  | - |  | - |  | 61 |  | 58 |  | 22 |  | 746 |
| Increase (decrease) in compensated absences |  | 57 |  | 394 |  | - |  | - |  | 44 |  | (38) |  | 27 |  | 484 |
| Increase (decrease) in other payables |  | 1 |  | - |  | - |  | - |  | - |  | - |  | - |  | 1 |
| Net cash provided (used) by operating activities | \$ | 2,111 | \$ | 7,672 | \$ | $(1,145)$ | \$ | (835) | \$ | $(20,397)$ | \$ | (951) | \$ | 20 | \$ | $(13,525)$ |

## FIDUCIARY FUNDS

Fiduciary funds account for assets held by or on behalf of the government in a trustee capacity or as an agent on behalf of others.

## PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other post-employment benefit plans.

Indiana Public Retirement System - This fund manages defined benefit agent multipleemployer and defined benefit, multiple-employer cost-sharing plans administered by the Indiana Public Retirement System's Board of Trustees.

State Police Pension Fund - This fund is used to account for assets held for a defined benefit, single-employer public employee retirement system administered by the Indiana State Police.

State Employee Retiree Health Benefit Trust Fund-DB - This fund is used to account for assets held for the State's four defined benefit, single-employer OPEB plans: the State Personnel Plan (SPP) and Legislature Plan (LP) administered by the State Personnel Department; Indiana State Police Plan (ISPP) administered by the Indiana State Police; and the Conservation and Excise Police Plan (CEPP) administered by the Indiana State Excise Police and Indiana Conservation Officers Health Insurance Committee.

State Employee Retiree Health Benefit Trust Fund-DC - This fund is used to account for assets held for a defined contribution, single-employer OPEB plan administered by the State Budget Agency.

## PRIVATE-PURPOSE TRUST FUNDS

Private-Purpose trust funds are used to account for trust arrangements in which both the principal and interest may be spent for the benefit of individuals, private organizations or other governments.

Abandoned Property Fund - This fund is used to administer abandoned property of individuals, private organizations and other governments held by the State.

Private-Purpose Trust Fund - This fund is used to account for a group of fund centers under which principal and interest benefit individuals, private organizations, or other governments.

## FIDUCIARY FUNDS

## AGENCY FUNDS

Agency funds account for resources that are custodial in nature. They generally are amounts held by the State of Indiana on behalf of third parties.

Employee Payroll, Withholding and Benefits Funds - These funds are used for the disposition of various payroll-related deductions and contributions such as social security and insurance contributions.

Local Distributions Fund - This fund is composed of accounts used to distribute revenue collections to local units of government based upon statutory formulas.

Child Support Fund - This fund is used for the collection and distribution of child support payments.

Department of Insurance Fund - This fund includes security deposits of insurance companies, health maintenance organizations and third party administrators as required.

Other Agency Funds - This category comprises various escrows, revenue collection, and agency accounts for which the State acts in an agent capacity until proper disposition of the assets can be made.

## State of Indiana

Combining Statement of Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
June 30, 2012
(amounts expressed in thousands)

|  | Primary Government |  |  |  |  |  | Fiduciary in Nature Component Unit |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | State Police Pension Fund |  | State Employee Retiree Health Benefit Trust Fund - DB |  | State Employee Retiree Health Benefit Trust Fund - DC |  | Indiana Public Retirement System |  |  |  |
| Assets: |  |  |  |  |  |  |  |  |  |  |
| Cash and cash equivalents | \$ | 145,738 | \$ | 64,854 |  | 53,639 | \$ | 28,134 | \$ | 292,365 |
| Securities lending collateral |  | 4,865 |  | - |  | - |  | 897,731 |  | 902,596 |
| Repurchase agreements |  | - |  | - |  | - |  | 97,490 |  | 97,490 |
| Receivables: |  |  |  |  |  |  |  |  |  |  |
| Contributions |  | 219 |  | 52 |  | 99 |  | 200,964 |  | 201,334 |
| Interest |  | 690 |  | 6 |  | 21 |  | 86,947 |  | 87,664 |
| Member loans |  | 228 |  | - |  | - |  | - |  | 228 |
| From investment sales |  | 4,423 |  | - |  | - |  | 1,696,092 |  | 1,700,515 |
| Other |  | - |  | - |  | - |  | 1,213 |  | 1,213 |
| Total receivables |  | 5,560 |  | 58 |  | 120 |  | 1,985,216 |  | 1,990,954 |
| Investments at fair value: |  |  |  |  |  |  |  |  |  |  |
| Short term investments |  | - |  | - |  | - |  | 2,494,039 |  | 2,494,039 |
| Equity Securities |  | 37,137 |  | - |  | - |  | 6,281,118 |  | 6,318,255 |
| Debt Securities |  | 76,101 |  | 1,902 |  | 160,841 |  | 11,672,834 |  | 11,911,678 |
| Mutual Funds and Collective Trust Funds |  | 131,336 |  | - |  | - |  | - |  | 131,336 |
| Other |  | - |  | - |  | - |  | 6,219,243 |  | 6,219,243 |
| Total investments |  | 244,574 |  | 1,902 |  | 160,841 |  | 26,667,234 |  | 27,074,551 |
| Other assets |  | - |  | - |  | - |  | 125 |  | 125 |
| Capital assets: |  |  |  |  |  |  |  |  |  |  |
| Property, plant and equipment |  | - |  | - |  | - |  | 15,345 |  | 15,345 |
| less accumulated depreciation |  | - |  | - |  | - |  | $(4,416)$ |  | $(4,416)$ |
| Total assets |  | 400,737 |  | 66,814 |  | 214,600 |  | 29,686,859 |  | 30,369,010 |

Liabilities and fund balances:

Liabilities:
Accounts payable
Salaries and benefits payable
Benefits payable
Investment purchases payable
Securities purchased payable
Securities lending collateral

Total liabilities

Net assets:
Held in trust for:
Employees' pension benefits
OPEB benefits
Future death benefits
Local units
Total net assets

State of Indiana
Combining Statement of Changes in Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | Primary Government |  |  |  |  |  | Fiduciary in Nature Component Unit |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | State Police Pension Fund |  | State Employee Retiree Health Benefit Trust Fund DB |  | State Employee <br> Retiree Health <br> Benefit Trust Fund - <br> DC |  | Indiana Public Retirement System |  |  |  |
| Additions: |  |  |  |  |  |  |  |  |  |  |
| Member contributions | \$ | 3,774 | \$ | 2,289 | \$ | - | \$ | 335,548 | \$ | 341,611 |
| Employer contributions |  | 16,059 |  | 51,303 |  | 22,430 |  | 1,605,839 |  | 1,695,631 |
| Contributions from the State of Indiana |  | - |  | - |  | - |  | 89,763 |  | 89,763 |
| Net investment income (loss) |  | 8,487 |  | 27 |  | 595 |  | 291,206 |  | 300,315 |
| Less investment expense |  | (913) |  | - |  | - |  | $(118,405)$ |  | $(119,318)$ |
| Federal reimbursements |  | - |  | 481 |  | - |  | - |  | 481 |
| Transfers from other retirement funds |  | - |  | 7,314 |  |  |  | 13,025 |  | 20,339 |
| Other |  | - |  | 200 |  | - |  | 100 |  | 300 |
| Total additions |  | 27,407 |  | 61,614 |  | 23,025 |  | 2,217,076 |  | 2,329,122 |
| Deductions: |  |  |  |  |  |  |  |  |  |  |
| Pension and disability benefits |  | 29,929 |  | - |  | - |  | 2,033,911 |  | 2,063,840 |
| Retiree health benefits |  |  |  |  |  | 13,163 |  | - |  | 13,163 |
| Death benefits |  | - |  | - |  | - |  | 938 |  | 938 |
| Refunds of contributions and interest |  | - |  | - |  | - |  | 95,431 |  | 95,431 |
| Administrative |  | 259 |  | 80 |  | 156 |  | 31,489 |  | 31,984 |
| Pension relief distributions |  | - |  | - |  |  |  | 224,220 |  | 224,220 |
| Capital projects |  | - |  | - |  | - |  | 9,359 |  | 9,359 |
| Transfers to other retirement funds |  | - |  | - |  | 7,314 |  | 13,025 |  | 20,339 |
| Other |  | - |  | - |  | - |  | 250 |  | 250 |
| Total deductions |  | 30,188 |  | 80 |  | 20,633 |  | 2,408,623 |  | 2,459,524 |
| Net increase (decrease) in net assets |  | $(2,781)$ |  | 61,534 |  | 2,392 |  | $(191,547)$ |  | $(130,402)$ |
| Net assets held in trust for pension and other employee benefits, July 1, as restated: |  |  |  |  |  |  |  |  |  |  |
| Pension benefits |  | 391,191 |  | - |  | - |  | 25,739,801 |  | 26,130,992 |
| OPEB benefits |  | - |  | 5,280 |  | 211,955 |  | - |  | 217,235 |
| Future death benefits |  | - |  | - |  | - |  | 11,105 |  | 11,105 |
| Local units |  | - |  | - |  | - |  | 4,767 |  | 4,767 |
| Net assets held in trust for pension and other employee benefits, June 30 | \$ | 388,410 | \$ | 66,814 |  | 214,347 | \$ | 25,564,126 | \$ | 26,233,697 |

## State of Indiana

## Combining Statement of Net Assets

## Private-Purpose Trust Funds

## June 30, 2012

(amounts expressed in thousands)

Assets:

| Cash, cash equivalents and investments | \$ | 33,230 | \$ | 21,211 | \$ | 54,441 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Receivables: |  |  |  |  |  |  |
| Taxes |  | - |  | 4,384 |  | 4,384 |
| Interest |  | - |  | 3 |  | 3 |
| Total assets | \$ | 33,230 | \$ | 25,598 | \$ | 58,828 |
| Liabilities: |  |  |  |  |  |  |
| Accounts payable | \$ | 750 | \$ | 747 | \$ | 1,497 |
| Intergovernmental payable |  | - |  | 2,451 |  | 2,451 |
| Total liabilities |  | 750 |  | 3,198 |  | 3,948 |
| Net assets: |  |  |  |  |  |  |
| Held in trust for trust beneficiaries |  | 32,480 |  | 22,400 |  | 54,880 |
| Total net assets | \$ | 32,480 | \$ | 22,400 | \$ | 54,880 |

## State of Indiana

## Combining Statement of Changes in Net Assets

## Private-Purpose Trust Funds

June 30, 2012
(amounts expressed in thousands)

Additions:

| Taxes | \$ | - | \$ | 84,243 | \$ | 84,243 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Investment Income |  | 4 |  | 44 |  | 48 |
| Member Contributions |  | - |  | 3,988 |  | 3,988 |
| Donations/escheats |  | 112,083 |  | - |  | 112,083 |
| Total additions |  | 112,087 |  | 88,275 |  | 200,362 |
| Deductions: |  |  |  |  |  |  |
| Payments to participants/beneficiaries |  | 99,880 |  | 87,745 |  | 187,625 |
| Total deductions |  | 99,880 |  | 87,745 |  | 187,625 |
| Net increase (decrease) in net assets |  | 12,207 |  | 530 |  | 12,737 |
| Net assets held in trust, July 1, as restated |  | 20,273 |  | 21,870 |  | 42,143 |
| Net assets held in trust, June 30 | \$ | 32,480 | \$ | 22,400 | \$ | 54,880 |

## State of Indiana <br> Combining Statement of Net Assets <br> Agency Funds

June 30, 2012
(amounts expressed in thousands)

|  | Employee Payroll, Withholding and Benefits |  | Local Distributions |  | Child <br> Support |  | Department of Insurance |  | Other <br> Agency <br> Funds |  |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets: |  |  |  |  |  |  |  |  |  |  |  |  |
| Cash, cash equivalents and investments | \$ | 215 | \$ | 29,285 | \$ | 18,201 | \$ | 257,832 | \$ | 63,726 |  | 369,259 |
| Receivables: |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes |  | - |  | 128,425 |  | - |  | - |  | 15,158 |  | 143,583 |
| Other |  | - |  | - |  | - |  | - |  | 53 |  | 53 |
| Total assets | \$ | 215 | \$ | 157,710 | \$ | 18,201 | \$ | 257,832 | \$ | 78,937 |  | 512,895 |
| Liabilities: |  |  |  |  |  |  |  |  |  |  |  |  |
| Accounts/escrows payable | \$ | 215 | \$ | 157,710 | \$ | 18,201 | \$ | 257,832 | \$ | 63,779 |  | 497,737 |
| Other liabilities |  | - |  | - |  | - |  | - |  | 15,158 |  | 15,158 |
| Total liabilities | \$ | 215 | \$ | 157,710 | \$ | 18,201 | \$ | 257,832 | \$ | 78,937 |  | 512,895 |

## State of Indiana <br> Combining Statement of Changes In Assets and Liabilities <br> Agency Funds

For the Year Ended June 30, 2012
(amounts expressed in thousands)

| Employee Payroll, Withholding and Benefits |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents, and investments | \$ | 4,293 | \$ | 3,515,597 | \$ | 3,519,675 | \$ | 215 |
| Total assets | \$ | 4,293 | \$ | 3,515,597 | \$ | 3,519,675 | \$ | 215 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts / escrows payable | \$ | 4,293 | \$ | 3,515,597 | \$ | 3,519,675 | \$ | 215 |
| Total liabilities | \$ | 4,293 | \$ | 3,515,597 | \$ | 3,519,675 | \$ | 215 |
| Local Distributions |  |  |  |  |  |  |  |  |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents, and investments | \$ | - | \$ | 2,147,922 | \$ | 2,118,637 | \$ | 29,285 |
| Receivables |  | 113,978 |  | 128,425 |  | 113,978 |  | 128,425 |
| Total assets | \$ | 113,978 | \$ | 2,276,347 | \$ | 2,232,615 | \$ | 157,710 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts / escrows payable | \$ | 113,978 | \$ | 2,276,347 | \$ | 2,232,615 | \$ | 157,710 |
| Total liabilities | \$ | 113,978 | \$ | 2,276,347 | \$ | 2,232,615 | \$ | 157,710 |
| Child Support |  |  |  |  |  |  |  |  |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents, and investments | \$ | 22,944 | \$ | 861,092 | \$ | 865,835 | \$ | 18,201 |
| Total assets | \$ | 22,944 | \$ | 861,092 | \$ | 865,835 | \$ | 18,201 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts / escrows payable | \$ | 22,944 | \$ | 861,092 | \$ | 865,835 | \$ | 18,201 |
| Total liabilities | \$ | 22,944 | \$ | 861,092 | \$ | 865,835 | \$ | 18,201 |

## State of Indiana <br> Combining Statement of Changes In Assets and Liabilities <br> Agency Funds

For the Year Ended June 30, 2012
(amounts expressed in thousands)

|  | Balance, July 1 |  | Additions |  | Deductions |  | Balance, June 30 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Department of Insurance |  |  |  |  |  |  |  |  |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents, and investments | \$ | 269,175 | \$ | 2,172 | \$ | 13,515 | \$ | 257,832 |
| Total assets | \$ | 269,175 | \$ | 2,172 | \$ | 13,515 | \$ | 257,832 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts / escrows payable | \$ | 269,175 | \$ | 2,172 | \$ | 13,515 | \$ | 257,832 |
| Total liabilities | \$ | 269,175 | \$ | 2,172 | \$ | 13,515 | \$ | 257,832 |
| Other Agency Funds |  |  |  |  |  |  |  |  |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents, and investments | \$ | 54,912 | \$ | 715,834 | \$ | 707,020 | \$ | 63,726 |
| Receivables |  | 15,084 |  | 15,211 |  | 15,084 |  | 15,211 |
| Total assets | \$ | 69,996 | \$ | 731,045 | \$ | 722,104 | \$ | 78,937 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts / escrows payable | \$ | 54,961 | \$ | 715,887 | \$ | 707,069 | \$ | 63,779 |
| Other liabilities |  | 15,035 |  | 15,158 |  | 15,035 |  | 15,158 |
| Total liabilities | \$ | 69,996 | \$ | 731,045 | \$ | 722,104 | \$ | 78,937 |
| Total Agency Funds |  |  |  |  |  |  |  |  |
| Assets: |  |  |  |  |  |  |  |  |
| Cash, cash equivalents, and investments | \$ | 351,324 | \$ | 7,242,617 | \$ | 7,224,682 | \$ | 369,259 |
| Receivables |  | 129,062 |  | 143,636 |  | 129,062 |  | 143,636 |
| Total assets | \$ | 480,386 | \$ | 7,386,253 | \$ | 7,353,744 | \$ | 512,895 |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts / escrows payable | \$ | 465,351 | \$ | 7,371,095 | \$ | 7,338,709 | \$ | 497,737 |
| Other liabilities |  | 15,035 |  | 15,158 |  | 15,035 |  | 15,158 |
| Total liabilities | \$ | 480,386 | \$ | 7,386,253 | \$ | 7,353,744 | \$ | 512,895 |

## NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

## GOVERNMENTAL FUNDS

Governmental component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component unit consists of the following governmental fund:

Indiana Economic Development Corporation - The responsibility of this corporation is to improve the quality of life for the citizens of Indiana by encouraging the diversification of Indiana's economy, by the orderly economic development and growth of Indiana, the creation of new jobs, the growth and modernization of existing industry and the promotion of Indiana.

## PROPRIETARY FUNDS

Proprietary component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component units consist of the following proprietary funds:

White River State Park Development Commission - The responsibility of this commission is to design and implement a plan for the establishment and development of park, exposition, educational, athletic, and recreational projects to be located within one mile from the banks of the Indiana White River in a consolidated first-class city and county.

Ports of Indiana - The responsibility of this commission is to construct, maintain, and operate public ports with terminal facilities and traffic exchange points for all forms of transportation on Lake Michigan and the Ohio and Wabash Rivers.

State Fair Commission - This commission is responsible for holding the annual Indiana State Fair and for operating and maintaining the State Fairgrounds and other properties it owns.

Indiana Comprehensive Health Insurance Association - The responsibility of this Association is to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage.

Indiana Political Subdivision Risk Management Commission - This commission is responsible for administering the Basic and Catastrophic funds that aid political subdivisions in protecting themselves against liabilities.

Indiana State Museum and Historic Sites Corporation - The responsibility of this corporation is to operate and administer the state historic sites including the Indiana State Museum which collects, conserves and exhibits artifacts and materials reflecting the cultural and natural history of Indiana.

## COLLEGES AND UNIVERSITIES

College and university funds are used to account for the operations of state-supported colleges and universities. The non-major discretely presented component units consist of the following institutions:

```
Ball State University Indiana State University
Ivy Tech Community College of Indiana
University of Southern Indiana
Vincennes University
```


## State of Indiana

Combining Statement of Net Assets
Non-Major Discretely Presented Component Units Governmental Funds
June 30, 2012
(amounts expressed in thousands)

Assets:
Current assets:
Cash, cash equivalents and investment
Receivables (net)

Loans

Total current assets

Noncurrent assets:
Loans
Capital assets:
Property, plant, and equipment
Less accumulated depreciation
Total capital assets, net of depreciatio

Total noncurrent assets

Total assets

Liabilities:
Current liabilities:
Accounts payable
Salaries, health, disability, and benefits payable
Deferred revenue
Accrued liability for compensated absences

Total current liabilities

Long-term liabilities:
Accrued liability for compensated absences

Total long-term liabilities

Total liabilities

Net Assets:
Invested in capital assets net of related debt Unrestricted

|  |  |
| :---: | :---: |
| Indiana Economic <br> Development <br> Corporation | Total |


| \$ | 138,007 | \$ | 138,007 |
| :---: | :---: | :---: | :---: |
|  | 153 |  | 153 |
|  | 910 |  | 910 |
|  | 139,071 |  | 139,071 |
|  | 28,328 |  | 28,328 |
|  | 381 |  | 381 |
|  | (155) |  | (155) |
|  | 226 |  | 226 |
|  | 28,554 |  | 28,554 |
|  | 167,625 |  | 167,625 |


|  | 2,254 |  | 2,254 |
| :---: | :---: | :---: | :---: |
|  | 318 |  | 318 |
|  | 19,896 |  | 19,896 |
|  | 263 |  | 263 |
|  | 22,730 |  | 22,730 |
|  | 103 |  | 103 |
|  | 103 |  | 103 |
|  | 22,833 |  | 22,833 |
|  | 226 |  | 226 |
|  | 144,565 |  | 144,565 |
| \$ | 144,791 | \$ | 144,791 |

## State of Indiana

## Combining Statement of Activities <br> Non-Major Discretely Presented Component Units - <br> Governmental Funds

For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

## Expenses:

General Government
Total Expenses

| Indiana |  |
| :--- | :--- |
| Economic <br> Development <br> Corporation |  |

Program Revenues:
Charges for services
Operating Grants and Contributions
Total Program Revenues

| \$ | 43,162 | \$ | 43,162 |
| :---: | :---: | :---: | :---: |
|  | 43,162 |  | 43,162 |

## Net Program (Expense) Revenue

| 240 | 240 |
| :---: | :---: |
| 11,309 | 11,309 |
| 11,549 | 11,549 |
| $(31,613)$ | $(31,613)$ |

## General Revenues:

Gaming Taxes
Payments from State of Indiana
Total General Revenues
Change in Net Assets

| 1,005 |
| ---: |
| 43,298 |
| 44,303 | | 1,005 |
| ---: |
| 43,298 |

Net Assets, beginning
Net Assets, ending

|  | 132,101 |  |  |
| :--- | :--- | :--- | :--- |
|  |  |  | 132,101 |

## State of Indiana <br> Combining Balance Sheet Indiana Economic Development Corporation Discretely Presented Component Units - Governmental Funds June 30, 2012 <br> (amounts expressed in thousands)

| Assets: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Cash, cash equivalents and investments-unrestricted | \$ | 138,007 | \$ | 138,007 |
| Receivables: |  |  |  |  |
| Accounts |  | 32 |  | 32 |
| Grants |  | 110 |  | 110 |
| Interest |  | 7 |  | 7 |
| Loans |  | 29,238 |  | 29,238 |
| Total assets |  | 167,395 |  | 167,395 |
| Liabilities: |  |  |  |  |
| Accounts payable |  | 1,890 |  | 1,890 |
| Salaries and benefits payable |  | 318 |  | 318 |
| Deferred revenue |  | 19,896 |  | 19,896 |
| Accrued liability for compensated absences-current |  | 23 |  | 23 |
| Total liabilities |  | 22,126 |  | 22,126 |
| Fund balance: |  |  |  |  |
| Assigned: |  |  |  |  |
| General Government |  | 145,268 |  | 145,268 |
| Total fund balance |  | 145,268 |  | 145,268 |
| Total liabilities and fund balance | \$ | 167,395 | \$ | 167,395 |

## State of Indiana <br> Reconciliation of the Balance Sheet to the Statement of Net Assets Indiana Economic Development Corporation Discretely Presented Component Units - Governmental Funds <br> June 30, 2012 <br> (amounts expressed in thousands)

Total fund balances-governmental funds
\$
145,268

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Property, plant, and equipment \$ 381
Accumulated depreciation (155)
Total capital assets, net of depreciation 226

Some of the state's receivables will be collected after year-end but are not available soon enough to pay for current period's expenditures and therefore are deferred in the fund

Accounts receivable 4
4
Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Accounts payable
(364)

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Accrued liability for compensated absences
(343)

Net assets of governmental activities

# State of Indiana <br> Combining Statement of Revenues, Expenditures, and Changes in Fund Balances <br> Indiana Economic Development Corporation <br> Discretely Presented Component Units - Governmental Funds For the Year Ended June 30, 2012 

(amounts expressed in thousands)

| Indiana Economic <br> Development Corp | Total |
| :--- | :---: |

Revenues:

| Taxes: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Gaming | \$ | 1,005 | \$ | 1,005 |
| Total taxes |  | 1,005 |  | 1,005 |
| Current service charges |  | 236 | \$ | 236 |
| Investment income |  | 115 |  | 115 |
| State appropriatiosn |  | 43,298 |  | 43,298 |
| Grants |  | 11,193 |  | 11,193 |
| Other |  | 1 |  | 1 |
| Total revenues |  | 55,848 |  | 55,848 |
| Expenditures: |  |  |  |  |
| Current: |  |  |  |  |
| General government |  | 44,722 |  | 44,722 |
| Total expenditures |  | 44,722 |  | 44,722 |
| Excess (deficiency) of revenues over expenditures |  | 11,126 |  | 11,126 |
| Net change in fund balances |  | 11,126 |  | 11,126 |
| Fund Balance July 1, as restated |  | 134,142 |  | 134,142 |
| Fund Balance June 30 | \$ | 145,268 | \$ | 145,268 |

## State of Indiana <br> Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities Indiana Economic Development Corporation Discretely Presented Component Unit - Governmental Funds For the Year Ended June 30, 2012 <br> (amounts expressed in thousands)

Net change in fund balances-total governmental funds
\$
11,126

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report net capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$13) exceeds net capital outlays (\$0) in the current period.

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Non-tax revenue

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds.
Operating expenses

Change in net assets of governmental activities.

## State of Indiana

Combining Statement of Net Assets
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2012
(amounts expressed in thousands)
Assets
Current assets:
Cash, cash equivalents and investments
Receivables (net)
Inventory
Prepaid expenses
Investment in direct financing lease

Total current assets

Noncurrent assets:
Cash, cash equivalents and investments - restricted Other receivables
Bond issuance costs, net of amortization
Investment in direct financing lease
Net pension assets
Other noncurrent assets
Capital assets:
Land
Infrastructure
Construction in progress
Property, plant, and equipment
Less accumulated depreciation
Total capital assets, net of depreciation
Total noncurrent assets
Total assets

|  | State Park ment <br> sion | Ports of Indiana |  | Indiana State Fair Commission |  | Indiana <br> Comprehensive Health Insurance Association |  | Indiana Political Subdivision Risk Management Commission |  | Indiana State Museum and Historic Sites Corporation |  | Totals |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ | 4,018 | \$ | 20,638 | \$ | 8,378 | \$ | 10,808 | \$ | 9,489 | \$ | 3,395 | \$ | 56,726 |
|  | 98 |  | 618 |  | 609 |  | 4,036 |  | 7 |  | 1,271 |  | 6,639 |
|  | 12 |  | - |  | 184 |  | - |  | - |  | 220 |  | 416 |
|  | 94 |  | 270 |  | 42 |  | - |  | - |  | 12 |  | 418 |
|  | - |  | 180 |  | - |  | - |  | - |  | - |  | 180 |
|  | 4,222 |  | 21,706 |  | 9,213 |  | 14,844 |  | 9,496 |  | 4,898 |  | 64,379 |
|  | 350 |  | - |  | 2,757 |  | - |  | - |  | 964 |  | 4,071 |
|  | - |  | - |  | - |  | - |  | - |  | 8 |  | 8 |
|  | - |  | - |  | 313 |  | - |  | - |  | - |  | 313 |
|  | - |  | 281 |  | - |  | - |  | - |  | - |  | 281 |
|  | - |  | - |  | 11 |  | - |  | - |  | - |  | 11 |
|  | - |  | - |  | - |  | - |  | - |  | 220 |  | 220 |
|  | 79,533 |  | 62,367 |  | 14,905 |  | - |  | - |  | - |  | 156,805 |
|  | - |  | 54,747 |  | - |  | - |  | - |  | - |  | 54,747 |
|  | - |  | 8,802 |  | 5,337 |  | - |  | - |  | - |  | 14,139 |
|  | 42,427 |  | 21,063 |  | 75,154 |  | - |  | - |  | 982 |  | $139,626$ |
|  | $(16,371)$ |  |  |  |  |  | - |  | - |  |  |  | $(130,024)$ |
|  | 105,589 |  | 88,124 |  | 41,109 |  | - |  | - |  | 471 |  | 235,293 |
|  | 105,939 |  | 88,405 |  | 44,190 |  | - |  | - |  | 1,663 |  | 240,197 |
|  | 110,161 |  | 110,111 |  | 53,403 |  | 14,844 |  | 9,496 |  | 6,561 |  | 304,576 |

Liabilities
Current liabilities:
Accounts payable
Claims payable
Interest payable
Current portion of long-term debt
Salaries, health, disability, and benefits payable
Deferred revenue
Accrued liability for compensated absences Other current liabilities

Total current liabilities
Long-term liabilities:
Accrued liability for compensated absences
Revenue bonds/notes payable
Other noncurrent liabilities
Total long-term liabilities
Total liabilities
Net assets
Invested in capital assets net of related debt
Restricted-nonexpendable
Grants/constitutional restrictions
Capital projects
Student aid
Total restricted-nonexpendable
Restricted-expendable
Grants/constitutional restrictions
Endowments
Future debt service
Capital projects
Repairs and rehabilitation
Other purposes
Total restricted-expendable
Unrestricted (deficit)
Total net assets

|  | 57 |  | - |  | - |  | - |  | - |  | 777 |  | 834 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 673 |  | - |  | - |  | - |  | - |  | - |  | 673 |
|  | 217 |  | - |  | - |  | - |  | - |  | - |  | 217 |
|  | 947 |  | - |  | - |  | - |  | - |  | 777 |  | 1,724 |
|  | - |  | - |  | 187 |  | 192 |  | - |  | 1,309 |  | 1,688 |
|  | - |  | - |  | - |  | - |  | - |  | 113 |  | 113 |
|  | - |  | - |  | 4,164 |  | - |  | - |  | - |  | 4,164 |
|  | - |  | - |  | 990 |  | - |  | - |  | 438 |  | 1,428 |
|  | - |  | - |  | - |  | - |  | - |  | 167 |  | 167 |
|  | $-$ |  | - |  | 1,011 |  | - |  | 597 |  | 257 |  | 1,865 |
|  | - |  | - |  | 6,352 |  | 192 |  | 597 |  | 2,284 |  | 9,425 |
|  | 3,435 |  | 21,156 |  | 4,260 |  | $(15,321)$ |  | 8,894 |  | 2,410 |  | 24,834 |
| \$ | 109,971 | \$ | 108,110 | \$ | 40,486 | \$ | $(15,129)$ | \$ | 9,491 | \$ | 5,942 | \$ | 258,871 |

State of Indiana Non-Major Discretely Presented Component Units Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)
 General revenues:
Investment earnings
Payments from State of Indiana
Other
Total general revenues
Change in net assets
Net assest - beginning, as restated
Net assets - ending


## State of Indiana

## Combining Statement of Net Assets

## Discretely Presented Component Units - <br> Colleges and Universities

June 30, 2012
(amounts expressed in thousands)
Assets
Current assets:
Cash, cash equivalents and investments
Receivables (net)
Inventory
Prepaid expenses
Funds held in trust by others
Other current assets
Total current assets

| Ball State University |  | Indiana State University |  | Ivy Tech Community College |  | University of Southern Indiana |  | Vincennes University |  | Totals |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ | 163,381 | \$ | 32,633 | \$ | 198,317 | \$ | 47,445 | \$ | 21,609 | \$ | 463,385 |
|  | 51,579 |  | 16,032 |  | 57,260 |  | 14,129 |  | 7,869 |  | 146,869 |
|  | 1,456 |  | 31 |  | - |  | 1,195 |  | 2,282 |  | 4,964 |
|  | 3,842 |  | 787 |  | 664 |  | 18 |  | 466 |  | 5,777 |
|  | 15,599 |  | - |  | 7,432 |  | 355 |  | 16 |  | 23,402 |
|  | - |  | - |  | - |  | 1,357 |  | 424 |  | 1,781 |
| 235,857 |  |  | 49,483 |  | 263,673 |  | 64,499 |  | 32,666 |  | 646,178 |
| 1,679 |  |  | 41,045 |  | 23,097 |  | 259 |  | - |  | 66,080 |
| 9,505 |  |  | 10,742 |  | 33,930 |  | - |  | 687 |  | 54,864 |
| 279,453 |  |  | 107,918 |  | 133,424 |  | 119,797 |  | 170,640 |  | 811,232 |
| 2,583 |  |  | - |  | 370 |  | - |  | - |  | 2,953 |
|  | - |  | - |  | - |  | 2,900 |  | 486 |  | 3,386 |
| 8,074 |  |  | 11,139 |  | - |  | - |  | 7,194 |  | 26,407 |
| 4,448 |  |  | 5,085 |  | 219 |  | 4,095 |  | 225 |  | 14,072 |
|  |  |  | - |  | - |  |  |  |  |  |  |
| 53,841 |  |  | 54,878 |  | 28,384 |  | 18,104 |  | 17,235 |  | 172,442 |
| 69,023 |  |  | 33,636 |  | 21,717 |  | 6,839 |  | - |  | 131,215 |
| 30,014 |  |  | 27,424 |  | 6,910 |  | 3,745 |  | 6,147 |  | 74,240 |
| $\begin{gathered} 751,621 \\ (312,107) \\ \hline \end{gathered}$ |  |  | 481,218 |  | 761,886 |  | 279,538 |  | 265,639 |  | 2,539,902 |
|  |  |  | $(243,376)$ |  | $(220,419)$ |  | $(130,315)$ |  | $(104,791)$ |  | $(1,011,008)$ |
| 592,392 |  |  | 353,780 |  | 598,478 |  | 177,911 |  | 184,230 |  | 1,906,791 |
| 898,134 |  |  | 529,709 |  | 789,518 |  | 304,962 |  | 363,462 |  | 2,885,785 |
| 1,133,991 |  |  | 579,192 |  | 1,053,191 |  | 369,461 |  | 396,128 |  | 3,531,963 |

Liabilities
Current liabilities:
Accounts payable
Interest payable
Current portion of long-term debt
Capital lease payable
Salaries, health, disability, and benefits payable
Deferred revenue
Accrued liability for compensated absences
Pollution remediation payable
Deposits held in custody for others
Other current liabilities
Total current liabilities

| 27,086 | 4,039 | 27,799 | 1,646 | 2,208 | 62,778 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| - | - | - | 1,991 | - | 1,991 |
| 11,415 | 8,489 | 37,280 | 10,709 | 4,248 | 72,141 |
| - | 344 | - | - | 3 | 347 |
| 5,264 | 6,590 | 6,263 | 6,715 | 5,355 | 30,187 |
| 307 | 1,415 | 23,062 | 1,952 | 2,737 | 29,473 |
| - | 3,119 | 10,333 | - | 1,157 | 14,609 |
| - | 284 | - | - | - | 284 |
| 9,859 | 1,286 | 7,366 | - | 5,347 | 23,858 |
| 742 | 777 | - | 3,148 | 600 | 5,267 |
| 54,673 | 26,343 | 112,103 | 26,161 | 21,655 | 240,935 |

Long-term liabilities:
Accrued liability for compensated absences
Other postemployment benefits
Deferred revenue
Capital lease payable
Funds held in trust by others
Advances from federal government
Revenue bonds/notes payable
Derivative instrument liability
Other noncurrent liabilities

Total long-term liabilities
Total liabilities

| 7,879 | 906 | 5,355 | 2,254 | - | 16,394 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| - | - | 16,737 | 5,286 | - | 22,023 |
| - | 1,952 | - | - | - | 1,952 |
| - | 750 | - | - | 8 | 758 |
| - | 465 | - | - | 31,732 | 32,197 |
| - | 7,783 | - | - | 1,116 | 8,899 |
| 184,565 | 109,814 | 352,179 | 121,384 | 58,050 | 825,992 |
| - | - | - | 2,900 | 486 | 3,386 |
| 22,438 | 5,519 | 514 | 36 | 18 | 28,525 |
| 214,882 | 127,189 | 374,785 | 131,860 | 91,410 | 940,126 |
| 269,555 | 153,532 | 486,888 | 158,021 | 113,065 | 1,181,061 |

Net assets
Invested in capital assets net of related debt
Restricted-nonexpendable
Permanent funds
Public safety programs
Capital projects
Instruction and research
Student aid
Other purposes
Total restricted-nonexpendable
Restricted-expendable
Instruction and research
Grants/constitutional restrictions
Endowments
Future debt service
Public safety programs
Student aid
Auxiliary enterprises
Capital projects
Other purposes
Total restricted-expendable
Unrestricted (deficit)

State of Indiana


|  | Expenses |  | Program Revenues |  |  |  |  |  | Net (Expense) Revenue and Changes in Net Assets |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Charges for Services |  | Operating Grants and Contributions |  | Capital Grants and <br> Contributions |  | Ball State University |  | Indiana State University |  | Ivy Tech StateCollege |  | University of Southern Indiana |  | Vincennes University |  | Total |  |
| Ball State University | \$ | 424,784 | \$ | 237,916 | \$ | 20,440 | \$ | - | \$ | $(166,428)$ | \$ | - | \$ | - | \$ | - | \$ | - | \$ | $(166,428)$ |
| Indiana State University |  | 212,418 |  | 101,558 |  | 11,945 |  | 3,240 |  | - |  | $(95,675)$ |  | - |  | - |  | - |  | $(95,675)$ |
| Ivy Tech Community College |  | 666,052 |  | 166,060 |  | 39,548 |  | 5,370 |  | - |  | - |  | $(455,074)$ |  | - |  | - |  | $(455,074)$ |
| University of Southern Indiana |  | 148,608 |  | 71,011 |  | 31,120 |  | 381 |  | - |  | - |  | - |  | $(46,096)$ |  | - |  | $(46,096)$ |
| Vincennes University |  | 127,545 |  | 49,650 |  | 17,096 |  | - |  | - |  | - |  | - |  | - |  | $(60,799)$ |  | $(60,799)$ |
| Total component units |  | , 579,407 |  | 626,195 | \$ | 120,149 | \$ | 8,991 |  | $(166,428)$ |  | $(95,675)$ |  | $(455,074)$ |  | $(46,096)$ |  | $(60,799)$ |  | $(824,072)$ |
| General revenues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Investment earnings |  |  |  |  |  |  |  |  |  | 3,872 |  | 8,463 |  | 4,371 |  | 1,714 |  | 3,147 |  | 21,567 |
| Payments from State of Indiana |  |  |  |  |  |  |  |  |  | 139,526 |  | 76,475 |  | 216,235 |  | 51,579 |  | 41,550 |  | 525,365 |
| Other |  |  |  |  |  |  |  |  |  | 53,992 |  | 33,271 |  | 284,304 |  | 2,481 |  | 26,828 |  | 400,876 |
| Total general revenues |  |  |  |  |  |  |  |  |  | 197,390 |  | 118,209 |  | 504,910 |  | 55,774 |  | 71,525 |  | 947,808 |
|  | Change in net assets |  |  |  |  |  |  |  |  | 30,962 |  | 22,534 |  | 49,836 |  | 9,678 |  | 10,726 |  | 123,736 |
|  | Net assets - beginning, as restated |  |  |  |  |  |  |  |  | 833,474 |  | 403,126 |  | 516,467 |  | 201,762 |  | 272,337 |  | 2,227,166 |
|  | Net assets - ending |  |  |  |  |  |  |  | \$ | 864,436 | \$ | 425,660 | \$ | 566,303 | \$ | 211,440 | \$ | 283,063 |  | 2,350,902 |



## STATISTICAL SECTION

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



A pilot of the 122d Fighter Wing Air National Guard located at Baer Field, Fort Wayne IN conducts Air Gunnery training with his A-10 Thunderbolt II that can employ several varieties of munitions that includes general purpose bombs, cluster bomb units and laser guided bombs as well as the 30 mm cannon, capable of firing 3,900 rounds per minute, to enable defeating a wide variety of targets including tanks.

## STATISTICAL SECTION

The statistical section is presented to provide report users a historical perspective and assistance in assessing the current financial status and trends for the State.
Page
$\qquad$Financial Trends195-199
These schedules contain trend information to assist users in understanding and assessing how the State's financial position has changed over time.
Revenue Capacity ...............................................................................200-291
These schedules contain information to assist users in understanding and assessing the factors affecting the State's ability to generate its own-source revenues.
Debt Capacity ........................................................................................... 292
This schedule is to assist users in understanding and assessing the State's debt burden and its ability to issue debt.
Demographic and Economic Information
293-300
These schedules are intended to assist users in understanding the socioeconomic environment within with the State operates and to provide information that facilitates comparisons of financial statement information.
Operating Information
301-305

These schedules provide contextual information about the State's operations and resources to assist readers in using financial statement information to understand and assess the State's economic condition.
State of Indiana
Net Assets by Component
(accrual basis of accounting, dollars in thousands)
Governmental activities
Invested in capital assets, net of related debt
Restricted
Unrestricted
Total governmental activities net assets
Business-type activities
Invested in capital assets, net of related debt


#### Abstract

Restricted Unrestricted


Total business-type activities net assets
Primary government
Invested in capital assets, net of related debt
Restricted
Unrestricted
Total primary government net assets


State of Indiana
Changes in Net Assets
(accrual basis of accounting, dollars in thousands)


Program Revenues
Governmental activities: Governmental activities:
Charges for services:
General government

Publics
Heath
Welfare
Welfare Education
Transportation

Other
Operating grants and contributions
Capital grants and contributions
Total governmental activities program revenues Total governmental activit

Business-type activities:
Charges for services:
Toll roads
Aviation technology bonds
Airport facilities revenue bonds
State revolving fund
Unemployment compensation fund
Other
Operating grants and contributions
Capital grants and contributions
Total business-type activities program revenues
otal primary government program revenues
Net (Expense)/Revenue
Governmental activities
Business-type activities
Total primary government net expenses


Changes in Net Assets
Governmental activities
Business-type activities
Total primary government
State of Indiana
Fund Balances, Governmental Funds,
(modified accrual basis of accounting, dollars in thousands)


| \$ 1,541,427 | \$ 1,767,167 | \$ 1,583,392 | \$ 2,019,809 | \$ 2,286,840 | \$ 2,283,874 | \$ 3,584,616 | \$ 2,269,450 | \$ |  | \$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $(140,656)$ | $(781,296)$ | (630,732) | 3,473,447 | 3,160,707 | 2,807,884 | 2,514,631 | 2,184,021 |  |  |  |  |
| 78,304 | 86,266 | 81,284 | 91,149 | 90,207 | 78,953 | 83,961 | 89,829 |  |  |  |  |
| 250,467 | 200,749 | 124,005 | 590,233 | 607,815 | 628,534 | 661,509 | 740,778 |  |  |  |  |
| \$ 1,729,542 | \$ 1,272,886 | \$ 1,157,949 | \$6,174,638 | \$ 6,145,569 | \$ 5,799,245 | \$6,844,717 | \$ 5,284,078 | \$ |  | \$ |  |


| Non |  |  <br>  |
| :---: | :---: | :---: |
|  |  |  |
| $\infty$ |  | * \| 小 '|| |
|  |  | * \| '| $\mid$ \|| |
| - |  |  |
| $\cdots \mid$ | - 1 | * '\| $\mid$ \|| |
| ' ${ }^{\prime} \mid$ | . 1 | * '\| '| $\mid$ \| |
| ' ${ }^{\prime} 1$ |  |  |
| * 1 |  | * \| | || |
| $\infty$ | ' ' $\|\mid$ | * \| | | || |

All other Governmental Funds (Pre-GASB 54) Reserved
Conservation,
Education
Transportation
Encumbrances
Welfare
Conservation, culture, and development
Education
Encumbrance
Total Assigned
Unassigned
Total general fund
Capital project funds
Permanent funds
Total all other governmental funds
All other Governmental Funds (Per GASB 54)
Nonspendable
Permanent fund principal
Committed
General government
Welfare
Conservation
Education
Transportation
Total Committed
Assigned
General government
Public safety
Health
Wealfare
Conserv
Conservation, culture, and development
Education
Education
Transportation
Total Assig
Total all other governmental funds
State of Indiana
Changes in Fund Balances, Governmental Funds, (modified accrual basis of accounting, dollars in thousands)

| Fiscal Year |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\underline{2003}$ | $\underline{2004}$ | $\underline{2005}$ | $\underline{2006}$ |  | $\underline{2007}$ |  | $\underline{2008}$ |  | $\underline{2009}$ |  | $\underline{2010}$ |  | 2011 |  | $\underline{2012}$ |
| \$ 4,348,056 | \$ 4,490,858 | \$ 5,074,938 | \$ 5,509,068 | \$ | 5,597,801 | \$ | 5,841,470 | \$ | 5,174,275 | \$ | 4,434,924 | \$ | 5,501,154 | \$ | 5,760,122 |
| 4,195,935 | 4,678,528 | 4,943,675 | 5,320,398 |  | 5,466,299 |  | 5,85,582 |  | 6,155,721 |  | 5,978,919 |  | 6,308,356 |  | 6,652,876 |
| 773,729 | 834,732 | 827,955 | 872,144 |  | 707,576 |  | 671,164 |  | 772,613 |  | 796,624 |  | 747,545 |  | 779,081 |
| 673,072 | 780,640 | 791,232 | 806,235 |  | 851,886 |  | 826,340 |  | 880,504 |  | 911,548 |  | 904,354 |  | 867,073 |
|  |  |  |  |  |  |  |  |  |  |  | 807 |  | 320 |  | 102 |
| 175,873 | 136,382 | 166,825 | 139,341 |  | 154,820 |  | 166,095 |  | 183,216 |  | 127,674 |  | 160,912 |  | 169,792 |
| 374,207 | 357,397 | 358,909 | 373,934 |  | 398,031 |  | 537,433 |  | 540,100 |  | 458,109 |  | 463,608 |  | 476,678 |
| 181,186 | 180,705 | 190,253 | 181,502 |  | 197,063 |  | 203,110 |  | 187,329 |  | 179,024 |  | 189,948 |  | 206,734 |
| 106,963 | 79,625 | 84,968 | 88,803 |  | 60,465 |  | 38,777 |  | 16,025 |  | 56,726 |  | 56,726 |  | 94,490 |
| 177,892 | 256,257 | 295,514 | 342,615 |  | 519,126 |  | 579,987 |  | 515,711 |  | 272,861 |  | 221,264 |  | 250,393 |
| 1,188,354 | 1,189,224 | 1,284,213 | 1,330,427 |  | 1,248,641 |  | 1,714,922 |  | 1,501,504 |  | 1,325,594 |  | 1,472,570 |  | 2,261,548 |
| 77,030 | 53,395 | 93,043 | 186,496 |  | 535,109 |  | 442,567 |  | 197,569 |  | 449,357 |  | 170,768 |  | 85,467 |
| 27,659 | 30,778 | 25,046 | 25,358 |  | 26,190 |  | 23,194 |  | 20,369 |  | 18,123 |  | 19,264 |  | 28,523 |
| 6,262,457 | 7,079,510 | 6,968,652 | 7,222,934 |  | 7,793,657 |  | 8,087,169 |  | 9,459,340 |  | 10,469,843 |  | 10,783,807 |  | 0,850,298 |
| 502,455 | 467,501 | 437,374 | 430,745 |  | 557,551 |  | 1,165,009 |  | 748,771 |  | 359,975 |  | 95,156 |  | 160,771 |



| 3,114,707 | 4,233,766 | 4,062,233 | 2,850,872 | 4,788,813 | 5,117,722 | 4,188,547 | 1,685,082 | 2,206,773 | 2,597,364 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1,180,709 | 1,228,129 | 1,217,152 | 1,191,219 | 1,225,740 | 1,387,396 | 1,499,499 | 1,398,199 | 1,348,998 | 1,343,215 |
| 321,125 | 399,043 | 426,221 | 333,530 | 338,558 | 389,299 | 372,181 | 384,249 | 345,552 | 308,994 |
| 6,527,068 | 7,036,544 | 7,304,079 | 7,262,231 | 7,948,305 | 9,159,386 | 8,777,637 | 9,708,584 | 9,911,129 | 11,072,173 |
| 462,907 | 502,063 | 516,105 | 540,955 | 529,097 | 591,696 | 661,585 | 615,349 | 587,669 | 538,294 |
| 6,244,579 | 6,374,478 | 6,505,924 | 6,951,080 | 7,073,057 | 7,400,925 | 8,957,503 | 10,311,411 | 10,115,073 | 10,189,026 |
| 1,381,264 | 1,586,867 | 1,555,916 | 1,738,414 | 1,790,017 | 2,031,850 | 2,100,952 | 2,363,333 | 2,297,316 | 2,444,591 |
| . | . | . | . | . | - | . | . |  |  |
| 19,232,359 | 21,360,890 | 21,587,630 | 20,868,301 | 23,693,587 | 26,078,274 | 26,557,904 | 26,466,207 | 26,812,510 | 28,493,657 |


$(204,857)$
$10,576,393$
$(10,569,905)$
 $8,536,557$
$(8,532,044)$
$7,983,449$
$(7,981,882)$

| $8,357,799$ |  |
| ---: | ---: |
| $(8,223,363)$ | $7,948,229$ <br> $(7,823,312)$ |
| $\vdots$ | $\vdots$ |
| $\vdots$ | 50,000 |
| 134,436 | 174,917 |

3,618,527
$\$ 5,651,220$

## $\Sigma$ <br> $\stackrel{\pi}{z}$ <br> -

$\frac{\Sigma}{z}$
$\frac{K}{z}$
$\frac{\Sigma}{2}$
$\frac{\pi}{2}$

$\frac{\pi}{2}$
-

$\Sigma$

.

Expenditures
General government
Public safety
Health
Welfare
Conservation, culture and development
Education
Tons
Education
Transportation
Other
Other
$\begin{aligned} & \text { Debt service } \\ & \text { Principal }\end{aligned}$
Interest
Total expenditures
Revenues over (under) expenditures

## Other Financing Sources (Uses) <br> Transfers in Transfers (out) <br> Transfers (out) Proceeds of refunding bonds Payments to refunded bond escrow agent Payments to refunded bond escrow agent Proceeds from capital leases Proceeds from capital leases Proceeds of loan from component unit Total other financing sources (uses)

 Special ItemSpecial Item
Proceeds from lease of Toll Road Net Change in
Debt Service as a Percentage of
Noncapital Expenditures
N/A
$\Sigma$

|  |  | $\underline{2002}$ |  | $\underline{2003}$ |  | 2004 |  | $\underline{2005}$ |  | $\underline{2006}$ |  | $\underline{2007}$ |  | $\underline{2008}$ |  | $\underline{2009}$ |  | $\underline{2010}$ |  | $\underline{2011}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agricultural/forestry, fishing, and other | \$ | 335,385 | \$ | 343,106 | \$ | 356,320 | \$ | 414,545 | \$ | 432,403 | \$ | 480,227 | \$ | 375,144 | \$ | 381,803 | \$ | 364,913 | \$ | 375,245 |
| Construction |  | 1,166,552 |  | 1,137,531 |  | 1,220,406 |  | 1,545,510 |  | 1,720,563 |  | 1,831,609 |  | 1,903,992 |  | 1,643,685 |  | 1,251,799 |  | 1,316,182 |
| Finance, insurance, and real estate |  | 987,120 |  | 900,459 |  | 870,020 |  | 947,374 |  | 964,696 |  | 1,001,537 |  | 1,049,500 |  | 1,056,193 |  | 946,485 |  | 934,033 |
| Government |  | 9,768 |  | 9,865 |  | 11,198 |  | 11,545 |  | 11,862 |  | 13,993 |  | 18,511 |  | 23,338 |  | 22,719 |  | 22,562 |
| Manufacturing |  | 2,163,553 |  | 2,076,227 |  | 2,163,582 |  | 2,733,178 |  | 2,945,307 |  | 3,150,453 |  | 3,247,564 |  | 2,708,850 |  | 2,294,232 |  | 2,710,662 |
| Mining |  | 37,600 |  | 35,774 |  | 42,627 |  | 54,607 |  | 56,885 |  | 59,194 |  | 55,965 |  | 52,916 |  | 49,960 |  | 67,424 |
| Retail trade |  | 15,391,383 |  | 16,265,898 |  | 16,374,953 |  | 20,633,654 |  | 21,013,948 |  | 21,613,631 |  | 21,210,664 |  | 18,268,145 |  | 17,457,700 |  | 18,589,370 |
| Services |  | 9,716,318 |  | 9,555,795 |  | 9,896,981 |  | 12,059,138 |  | 12,721,784 |  | 13,700,071 |  | 13,751,543 |  | 13,374,173 |  | 12,638,994 |  | 13,401,102 |
| Transportation and public utilities |  | 2,977,044 |  | 3,081,873 |  | 2,884,536 |  | 4,068,249 |  | 4,605,303 |  | 4,778,898 |  | 5,200,812 |  | 6,012,108 |  | 5,830,943 |  | 6,190,593 |
| Wholesale trade |  | 1,780,173 |  | 1,824,303 |  | 1,933,538 |  | 2,354,000 |  | 2,562,701 |  | 2,679,527 |  | 2,846,997 |  | 2,642,775 |  | 2,297,827 |  | 2,551,774 |
| Unknown** |  | 36,170,561 |  | 37,508,396 |  | 39,325,342 |  | 41,408,466 |  | 43,242,392 |  | 44,858,947 |  | 48,363,263 |  | 50,370,994 |  | 49,894,586 |  | 52,202,614 |
| Total | \$ | 70,735,457 | \$ | 72,739,227 | \$ | 75,079,503 | \$ | 86,230,266 | \$ | 90,277,844 | \$ | 94,168,087 | \$ | 98,023,955 | \$ | 96,534,980 | \$ | 93,050,158 | \$ | 98,361,561 |
| Direct sales tax rate |  | 5\% |  | 5-6\% |  | 6\% |  | 6\% |  | 6\% |  | 6\% |  | 6-7\% |  | 7\% |  | 7\% |  | 7\% |

Source: Indiana Department of Revenue
 Thus, businesses started prior to the addition of the industry category field were classified as unknown. The industry category field was added in recent years.

|  | Fiscal Year Ended June 30, 2005 |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: |

Source: Indiana Department of Revenue

* Indiana Code 6-8.1-7-1 prevents the disclosure of the top ten sales tax payers in Indiana as required by GASB Statement No. 44. This schedule is presented as a substitute for that requirement.
** Industry category is provided to the Department of Revenue on Sales Tax information submitted by retail merchants on their Business Tax Application. In the past, type of industry field was not required on the form.
Thus, businesses started prior to the addition of the industry category field were classified as unknown. The industry category field was added in recent years.


## State of Indiana

Personal Income Tax Filers and Liability by Income Level
Fiscal Years 2005 and 2011
(in millions of dollars)

Source: Indiana Department of Revenue
Personal Income by Industry
Last Ten Fiscal Years
(in millions of dollars)
Personal Income by Industry
Last Ten Fiscal Years
(in millions of dollars)
Farm earnings
Agriculture, forestry, fishing, and hunting
Mining
Construction and utilities
Manufacturing
Transportation and warehousing
Wholesale trade
Retail trade
Finance and insurance
Services
Government and government enterprises
Total personal income
Notes:

1. The Services industry includes only professional and technical services, administrative and waste services, education services, accommodation and food services, and other services. 2. Mining totals for 2002 through 2010 are corrected from those in prior year schedule.
Source: U.S. Department of Commerce - Bureau of Economic Analysis, SA05N NAICS - Personal income by major source and earnings by NAICS industry (1990-2010).

| $\underline{2002}$ | $\underline{2003}$ |  | 2004 |  | $\underline{2005}$ |  | $\underline{2006}$ |  | $\underline{2007}$ |  | $\underline{2008}$ |  | $\underline{2009}$ |  | $\underline{2010}$ |  | 2011 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ 451 | \$ | 1,297 | \$ | 2,062 | \$ | 1,386 | \$ | 1,228 | \$ | 1,523 | \$ | 2,759 | \$ | 2,143 | \$ | 2,010 | \$ | 3,046 |
| 194 |  | 195 |  | 217 |  | 234 |  | 254 |  | 274 |  | 250 |  | 234 |  | 366 |  | 376 |
| 476 |  | 494 |  | 571 |  | 597 |  | 700 |  | 682 |  | 717 |  | 559 |  | 653 |  | 725 |
| 10,428 |  | 10,923 |  | 11,599 |  | 11,974 |  | 12,256 |  | 12,389 |  | 12,176 |  | 10,730 |  | 11,224 |  | 11,924 |
| 33,846 |  | 36,428 |  | 36,449 |  | 36,544 |  | 37,639 |  | 37,179 |  | 37,084 |  | 31,749 |  | 33,715 |  | 35,742 |
| 5,398 |  | 5,665 |  | 6,048 |  | 6,430 |  | 6,777 |  | 7,029 |  | 6,867 |  | 6,480 |  | 6,698 |  | 6,995 |
| 6,564 |  | 6,770 |  | 7,208 |  | 7,560 |  | 8,005 |  | 8,478 |  | 8,410 |  | 7,688 |  | 7,854 |  | 8,223 |
| 9,469 |  | 9,840 |  | 10,039 |  | 10,202 |  | 10,332 |  | 10,363 |  | 10,022 |  | 9,737 |  | 9,920 |  | 10,256 |
| 6,275 |  | 6,445 |  | 6,664 |  | 6,787 |  | 7,151 |  | 7,157 |  | 7,062 |  | 6,901 |  | 7,133 |  | 7,441 |
| 20,773 |  | 21,154 |  | 22,863 |  | 23,976 |  | 25,305 |  | 26,564 |  | 27,375 |  | 26,214 |  | 27,470 |  | 29,123 |
| 18,054 |  | 19,679 |  | 19,805 |  | 20,761 |  | 21,528 |  | 22,409 |  | 23,586 |  | 24,390 |  | 24,794 |  | 24,854 |
| \$111,928 |  | 18,890 |  | 23,525 |  | 26,451 | \$ | 131,175 | \$ | 134,047 | \$ | 136,308 | \$ | 126,825 | \$ | 131,837 | \$ | 138,705 |

## State of Indiana

Personal Income Tax Rates Last Ten Fiscal Years

|  | $\underline{2002}$ | $\underline{2003}$ | $\underline{2004}$ | $\underline{2005}$ | $\underline{2006}$ | $\underline{2007}$ | 2008 | $\underline{2009}$ | 2010 | $\underline{2011}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Personal Income Tax Revenues (in millions) | \$ 3,544 | \$ 3,644 | \$ 3,808 | \$ 4,213 | \$ 4,382 | \$ 4,580 | \$ 4,826 | \$ 4,305 | \$ 3,864 | \$ 4,584 |
| Personal Income (in millions) | 175,300 | 182,704 | 190,283 | 195,526 | 206,868 | 214,641 | 224,188 | 214,211 | 220,866 | 232,586 |
| Average Effective Rate ${ }^{1}$ | 2.0\% | 2.0\% | 2.0\% | 2.2\% | 2.1\% | 2.1\% | 2.2\% | 2.0\% | 1.7\% | 2.0\% |


|  | Tax Rates on the Portion of Taxable Income in Ranges ${ }^{\mathbf{2}}$ |  |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| Tax Years 2002-03 | $1.2 \%$ | $2.7 \%$ | $3.0 \%$ | $3.1 \%$ | $3.2 \%$ | $3.2 \%$ | $3.2 \%$ |
| $\quad$ Tax Rate | $\$ 0-20$ | $\$ 21-40$ | $\$ 41-60$ | $\$ 61-80$ | $\$ 81-100$ | $\$ 101-120$ | $\$ 121+$ |
| $\quad$ Income Bracket (in thousands) |  |  |  |  |  |  |  |
| Tax Years 2004-08 | $1.2 \%$ | $2.7 \%$ | $3.0 \%$ | $3.1 \%$ | $3.2 \%$ | $3.2 \%$ | $3.2 \%$ |
| $\quad$ Tax Rate | $\$ 0-20$ | $\$ 21-40$ | $\$ 41-60$ | $\$ 61-80$ | $\$ 81-100$ | $\$ 101-120$ | $\$ 121+$ |
| Income Bracket (in thousands) |  |  |  |  |  |  |  |
| Tax Years 2008-11 | $1.1 \%$ | $2.6 \%$ | $2.9 \%$ | $3.1 \%$ | $3.1 \%$ | $3.2 \%$ | $3.2 \%$ |
| $\quad$ Tax Rate | $\$ 0-20$ | $\$ 21-40$ | $\$ 41-60$ | $\$ 61-80$ | $\$ 81-100$ | $\$ 101-120$ | $\$ 121+$ |
| Income Bracket (in thousands) |  |  |  |  |  |  |  |

[^0]> Sources: U.S. Department of Commerce - Bureau of Economic Analysis; Auditor of State Financial Records; U.S. Census Bureau; \& Indiana Department of Revenue Tax Forms.

## State of Indiana

Property Tax Levies and Collections

## Last Ten Years

(amounts expressed in thousands)

| Fiscal Year | Current Year Tax Levy | Less: Circuit Breaker Credits | Plus: <br> Unpaid Taxes from Prior Years | Total Taxes to be Collected | Total Tax Collections | Ratio of Total Tax Collections to Total Tax Levy | Average Current Year Property Tax Rate Per \$100 Net Value |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2011-12 | Data Not Available |  |  |  |  |  |  |
| 2010-11 | 6,952,933 | 618,309 | 834,649 | 7,787,581 | Data Not Available |  | 2.39 |
| 2009-10 | 6,737,363 | 474,597 | 1,195,081 | 7,457,847 | 6,285,086 | 84.27\% | 2.30 |
| 2008-09 | 6,546,848 | 176,618 | 957,007 | 7,327,236 | Data Not Available | 0.00\% | 2.25 |
| 2007-08 | 9,198,708 | 289 | 814,503 | 10,012,923 | 9,138,163 | 91.26\% | 2.74 |
| 2006-07 | 8,876,990 | 0 | 731,995 | 9,608,985 | 8,615,927 | 89.67\% | 2.77 |
| 2005-06 | 8,094,556 | 0 | 745,323 | 8,839,880 | 8,008,291 | 90.59\% | 2.85 |
| 2004-05 | 7,681,171 | 0 | 731,959 | 8,413,131 | 7,551,004 | 89.75\% | 2.73 |
| 2003-04 | 7,377,734 | 0 | 724,887 | 8,102,621 | 7,228,301 | 89.21\% | 2.65 |
| 2002-03 | 7,118,174 | 0 | 580,733 | 7,698,907 | 6,937,759 | 90.11\% | 2.46 |

## State of Indiana

Assessed Value of Property

## Last Ten Years

(amounts expressed in thousands)

| Fiscal Year | Real Property Assessed Value |  | Deductions | Exemptions | Personal Property Assessed Value |  | Deductions |  | Exemptions |  | Total Net Value |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2011-12 |  | ta Not Available |  |  |  |  |  |  |  |  |  |
| 2010-11 | \$ | 408,565,804 | \$ 137,322,230 | \$ 19,420,096 | \$ | 47,506,010 | \$ | 77,441,904 | \$ | 2,366,616 | \$ 291,348,635 |
| 2009-10 |  | 410,800,786 | 137,508,777 | 18,525,390 |  | 46,326,614 |  | 7,567,629 |  | 2,276,937 | 293,525,603 |
| 2008-09 |  | 409,015,828 | 136,358,315 | 18,810,937 |  | 45,331,253 |  | 5,628,753 |  | 2,007,948 | 291,541,127 |
| 2007-08 |  | 403,431,821 | 76,865,239 | 25,856,031 |  | 43,542,395 |  | 5,989,745 |  | 2,150,276 | 336,112,924 |
| 2006-07 |  | 385,908,042 | 74,375,015 | 25,856,877 |  | 43,322,974 |  | 5,865,650 |  | 2,106,021 | 321,027,454 |
| 2005-06 |  | 323,275,155 | 59,689,703 | 22,076,325 |  | 49,635,245 |  | 4,731,302 |  | 2,149,238 | 284,263,832 |
| 2004-05 |  | 318,261,789 | 58,364,312 | 21,930,732 |  | 49,396,340 |  | 4,767,614 |  | 1,726,584 | 280,868,887 |
| 2003-04 |  | 311,396,369 | 56,622,701 | 21,264,165 |  | 51,445,361 |  | 5,024,597 |  | 1,937,158 | 277,993,110 |
| 2002-03 |  | 305,950,711 | 54,528,582 | 19,908,923 |  | 60,278,438 |  | 7,200,547 |  | 2,214,542 | 282,376,554 |

## Notes:

1) 2008-09 Total Tax Collections not available because LaPorte County's 2008-09 and 2009-10 collection is combined and reported in the 2009-10 total tax collection data
2) Real property and personal property values are market based values.

## State of Indiana

## Property Tax Schedules <br> For Year Ended December 31, 2007 Payable 2008

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance. The State of Indiana levies two rates of taxation against all taxable property in the state and Indiana Law fixes those rates. There is an eight ten thousandths per one hundred dollars assessed value rate for the Indiana State Fair Board and a sixteen ten-thousandths rate for the Indiana State Forestry Fund.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Property taxes paid by each property taxpayer in Indiana are reduced by a credit referred to as a state property tax replacement credit. Property tax replacement credit dollars are paid by the state to county treasurers to replace the credit granted to property taxpayers. The state property tax replacement credit is funded by a portion of the state sales tax, individual income tax and riverboat wagering taxes. County auditors distribute the state property tax replacement credit dollars to taxing units as property taxes. The state property tax replacement credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. There are two separate state property tax replacement credits. One credit applies to real estate and individual personal property. The other state property tax replacement credit applies to business personal property. The two credit percentages are different within each taxing district and there are different credit percentages for each taxing district. Both of the credit percentages are based on the type of taxes levied within each taxing district.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit funded by a portion of the state sales tax, individual income tax and riverboat wagering taxes, a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credits granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credits granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The state homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. State homestead credit percentages vary by county and by taxing districting within a county because the state homestead credit percentages are based on the type of taxes levied within each taxing district.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2008 property taxes a total of $\$ 620$ million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the $\$ 620$ million was payable 2007 state homestead credit dollars distributed to counties. The HEA 1001-2008 state homestead credit percentages vary by county because of differences in homestead property tax liability after property tax replacement credit and the amount of HEA 1001-2008 state homestead credit dollars each county receives.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

Beginning with taxes payable in 2008 an additional unfunded homestead tax credit was established by the state legislature. The credit is known by Indiana Law as the excessive residential property tax credit and is commonly known as the circuit breaker credit. The circuit breaker credit equals the amount the net homestead property tax liability exceeds two percent of the gross homestead assessed value.

## State of Indiana

## Assessed Value and Current Property Tax Levied by County

Payable 2008
(amounts expressed in thousands)

| County | Assessed Value |  | Net Tax Levied |  |
| :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,470,255 | \$ | 26,080 |
| Allen |  | 16,471,380 |  | 310,946 |
| Bartholomew |  | 4,451,241 |  | 69,339 |
| Benton |  | 593,459 |  | 8,678 |
| Blackford |  | 452,660 |  | 10,009 |
| Boone |  | 4,578,401 |  | 75,542 |
| Brown |  | 1,371,063 |  | 13,495 |
| Carroll |  | 1,074,913 |  | 16,117 |
| Cass |  | 1,405,091 |  | 29,611 |
| Clark |  | 5,585,628 |  | 85,942 |
| Clay |  | 931,717 |  | 13,063 |
| Clinton |  | 1,566,299 |  | 25,453 |
| Crawford |  | 326,679 |  | 7,874 |
| Daviess |  | 1,212,308 |  | 22,002 |
| Dearborn |  | 3,048,261 |  | 44,265 |
| Decatur |  | 1,360,846 |  | 19,337 |
| Dekalb |  | 2,420,110 |  | 40,289 |
| Delaware |  | 4,219,231 |  | 105,422 |
| Dubois |  | 2,209,711 |  | 38,617 |
| Elkhart |  | 10,170,129 |  | 197,106 |
| Fayette |  | 903,123 |  | 16,146 |
| Floyd |  | 3,818,211 |  | 55,062 |
| Fountain |  | 769,868 |  | 11,971 |
| Franklin |  | 1,086,382 |  | 11,806 |
| Fulton |  | 1,032,677 |  | 15,378 |
| Gibson |  | 1,879,872 |  | 37,969 |
| Grant |  | 2,543,314 |  | 56,137 |
| Greene |  | 926,203 |  | 18,120 |
| Hamilton |  | 23,835,195 |  | 349,798 |
| Hancock |  | 3,645,847 |  | 59,613 |
| Harrison |  | 1,903,127 |  | 19,372 |
| Hendricks |  | 8,702,170 |  | 149,253 |
| Henry |  | 1,816,486 |  | 33,042 |
| Howard |  | 4,428,071 |  | 88,514 |
| Huntington |  | 1,617,393 |  | 26,863 |
| Jackson |  | 2,186,302 |  | 28,986 |
| Jasper |  | 2,210,140 |  | 22,845 |
| Jay |  | 838,353 |  | 14,721 |
| Jefferson |  | 1,379,075 |  | 25,990 |
| Jennings |  | 957,691 |  | 17,239 |
| Johnson |  | 7,010,920 |  | 125,862 |
| Knox |  | 1,440,717 |  | 29,085 |
| Kosciusko |  | 6,145,732 |  | 62,022 |
| Lagrange |  | 2,285,473 |  | 24,044 |
| Lake |  | 25,980,030 |  | 748,021 |
| Laporte |  | 5,877,392 |  | 101,783 |
| Lawrence |  | 1,501,804 |  | 34,359 |
| Madison |  | 4,278,028 |  | 95,174 |
| Marion |  | 47,869,943 |  | 1,035,173 |
| Marshall |  | 2,855,630 |  | 40,554 |
| Martin |  | 331,016 |  | 5,689 |
| Miami |  | 1,239,181 |  | 21,818 |


| County | Assessed Value | Net Tax Levied |
| :---: | :---: | :---: |
| Monroe | 7,194,772 | 96,759 |
| Montgomery | 2,015,191 | 36,343 |
| Morgan | 3,493,165 | 28,907 |
| Newton | 787,059 | 13,753 |
| Noble | 2,383,429 | 36,796 |
| Ohio | 303,888 | 2,338 |
| Orange | 752,431 | 9,934 |
| Owen | 738,839 | 12,892 |
| Parke | 753,832 | 9,171 |
| Perry | 691,909 | 13,767 |
| Pike | 646,764 | 12,969 |
| Porter | 11,218,669 | 179,087 |
| Posey | 2,034,252 | 31,239 |
| Pulaski | 708,592 | 9,064 |
| Putnam | 1,771,666 | 23,962 |
| Randolph | 1,060,637 | 18,570 |
| Ripley | 1,359,296 | 15,777 |
| Rush | 860,787 | 13,469 |
| St Joseph | 11,237,427 | 276,754 |
| Scott | 874,200 | 14,191 |
| Shelby | 2,430,415 | 39,647 |
| Spencer | 1,388,734 | 23,326 |
| Starke | 1,067,984 | 15,465 |
| Steuben | 3,326,181 | 35,319 |
| Sullivan | 827,080 | 17,099 |
| Switzerland | 516,128 | 4,745 |
| Tippecanoe | 8,568,625 | 145,143 |
| Tipton | 849,652 | 12,025 |
| Union | 351,627 | 6,385 |
| Vanderburgh | 8,952,926 | 149,236 |
| Vermillion | 818,063 | 16,155 |
| Vigo | 4,186,525 | 88,241 |
| Wabash | 1,325,086 | 15,704 |
| Warren | 496,188 | 6,718 |
| Warrick | 3,331,305 | 44,006 |
| Washington | 971,533 | 16,111 |
| Wayne | 2,836,489 | 57,630 |
| Wells | 1,365,826 | 16,329 |
| White | 1,751,285 | 23,695 |
| Whitley | 1,649,721 | 23,036 |
| Total | \$ 336,112,924 | 6,153,350 |
| State Property Tax |  |  |
| Replacement |  | 1,676,417 |
| LOIT Property Tax |  |  |
| Replacement | redit | 28,401 |
| State Homest | ad Credit | 579,647 |
| HEA 1001-2008 State |  |  |
| Homestead Credit |  | 615,765 |
| COIT Homestead Credit |  | 58,307 |
| CEDIT Homestead Credit |  | 63,172 |
| LOIT Homestead Credit |  | 18,582 |
| LOIT Residential Property |  |  |
| Tax Replacement Credit |  | 4,779 |
| Circuit Breaker Credits |  | 289 |
| Total Current Tax Levy |  | \$ 9,198,708 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2008 by County

| County |  | Value of Land |  | $\begin{array}{r} \begin{array}{r} \text { Value } \\ \text { of } \end{array} \\ \text { Improvements } \end{array}$ |  | Total Value of Land and Improvements |  | Standard Deduction |  | Mortgage and Contract Deduction |  | Veterans' Deduction |  | Age 65 Deduction |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 448,188,300 | \$ | 1,370,464,400 | \$ | 1,818,652,700 | \$ | 356,449,220 | \$ | 17,207,900 | \$ | 3,425,170 | \$ | 8,451,940 |
| Allen |  | 3,911,479,400 |  | 15,991,843,350 |  | 19,903,322,750 |  | 3,757,163,800 |  | 202,130,850 |  | 45,228,410 |  | 61,154,160 |
| Bartholomew |  | 1,268,952,150 |  | 3,541,576,780 |  | 4,810,528,930 |  | 794,714,500 |  | 36,576,450 |  | 10,819,850 |  | 15,823,610 |
| Benton |  | 362,367,400 |  | 345,124,800 |  | 707,492,200 |  | 87,786,350 |  | 5,112,500 |  | 1,311,520 |  | 3,240,380 |
| Blackford |  | 158,057,300 |  | 398,238,100 |  | 556,295,400 |  | 129,640,000 |  | 6,671,200 |  | 3,185,210 |  | 6,800,810 |
| Boone |  | 1,378,246,500 |  | 4,014,253,800 |  | 5,392,500,300 |  | 654,807,450 |  | 34,365,700 |  | 6,918,740 |  | 7,658,000 |
| Brown |  | 637,926,800 |  | 941,305,100 |  | 1,579,231,900 |  | 187,399,550 |  | 8,272,200 |  | 4,240,620 |  | 2,708,160 |
| Carroll |  | 480,523,300 |  | 839,877,000 |  | 1,320,400,300 |  | 226,619,150 |  | 10,910,900 |  | 4,480,090 |  | 5,184,584 |
| Cass |  | 540,292,990 |  | 1,190,142,800 |  | 1,730,435,790 |  | 363,161,900 |  | 19,536,030 |  | 7,046,170 |  | 11,323,550 |
| Clark |  | 1,955,002,800 |  | 4,761,721,174 |  | 6,716,723,974 |  | 1,177,202,950 |  | 59,565,050 |  | 25,467,820 |  | 25,067,830 |
| Clay |  | 330,085,390 |  | 854,851,300 |  | 1,184,936,690 |  | 258,784,590 |  | 13,771,375 |  | 6,271,830 |  | 7,918,140 |
| Clinton |  | 593,851,700 |  | 1,216,296,300 |  | 1,810,148,000 |  | 331,459,137 |  | 17,093,200 |  | 5,369,400 |  | 9,880,160 |
| Crawford |  | 125,299,500 |  | 268,220,390 |  | 393,519,890 |  | 81,508,345 |  | 4,789,050 |  | 3,106,630 |  | 3,835,830 |
| Daviess |  | 329,335,340 |  | 1,089,460,820 |  | 1,418,796,160 |  | 267,318,855 |  | 13,228,750 |  | 7,120,545 |  | 7,833,516 |
| Dearborn |  | 852,280,900 |  | 2,482,983,200 |  | 3,335,264,100 |  | 577,058,800 |  | 24,871,950 |  | 9,072,600 |  | 10,146,590 |
| Decatur |  | 487,739,300 |  | 1,069,893,650 |  | 1,557,632,950 |  | 269,130,025 |  | 14,738,025 |  | 3,637,520 |  | 8,120,432 |
| Dekalb |  | 602,539,200 |  | 1,914,832,870 |  | 2,517,372,070 |  | 446,642,840 |  | 21,406,400 |  | 5,629,950 |  | 8,945,305 |
| Delaware |  | 1,197,488,100 |  | 4,218,576,300 |  | 5,416,064,400 |  | 1,089,423,225 |  | 57,182,730 |  | 20,416,860 |  | 42,763,440 |
| Dubois |  | 548,376,620 |  | 2,033,033,900 |  | 2,581,410,520 |  | 471,810,200 |  | 20,764,150 |  | 5,614,840 |  | 10,510,150 |
| Elkhart |  | 2,458,915,100 |  | 9,386,468,700 |  | 11,845,383,800 |  | 1,921,418,850 |  | 91,890,510 |  | 24,243,840 |  | 35,988,060 |
| Fayette |  | 294,134,400 |  | 795,221,000 |  | 1,089,355,400 |  | 245,955,406 |  | 13,287,280 |  | 4,894,680 |  | 10,786,110 |
| Floyd |  | 889,081,000 |  | 3,778,048,500 |  | 4,667,129,500 |  | 848,055,950 |  | 38,217,000 |  | 14,915,140 |  | 14,955,600 |
| Fountain |  | 336,372,600 |  | 568,289,800 |  | 904,662,400 |  | 172,356,500 |  | 7,836,600 |  | 3,343,400 |  | 8,349,750 |
| Franklin |  | 422,019,700 |  | 998,428,600 |  | 1,420,448,300 |  | 250,650,310 |  | 11,242,600 |  | 3,045,570 |  | 6,175,540 |
| Fulton |  | 438,179,600 |  | 728,051,000 |  | 1,166,230,600 |  | 196,817,050 |  | 10,471,075 |  | 3,568,400 |  | 5,813,000 |
| Gibson |  | 486,239,920 |  | 1,525,995,200 |  | 2,012,235,120 |  | 334,704,050 |  | 16,094,850 |  | 7,924,880 |  | 10,822,860 |
| Grant |  | 864,730,900 |  | 2,505,133,936 |  | 3,369,864,836 |  | 621,241,465 |  | 33,191,002 |  | 26,423,530 |  | 23,052,520 |
| Greene |  | 364,487,010 |  | 878,498,650 |  | 1,242,985,660 |  | 302,701,850 |  | 16,484,900 |  | 9,233,840 |  | 13,712,180 |
| Hamilton |  | 6,777,035,190 |  | 21,757,188,200 |  | 28,534,223,390 |  | 3,295,253,080 |  | 197,033,050 |  | 23,843,360 |  | 12,208,650 |
| Hancock |  | 1,099,421,400 |  | 3,342,965,600 |  | 4,442,387,000 |  | 876,440,050 |  | 42,892,475 |  | 15,238,540 |  | 10,343,550 |
| Harrison |  | 494,390,270 |  | 1,782,415,340 |  | 2,276,805,610 |  | 419,277,000 |  | 19,318,650 |  | 9,341,600 |  | 8,328,400 |
| Hendricks |  | 2,820,545,310 |  | 8,031,022,269 |  | 10,851,567,579 |  | 1,806,566,866 |  | 102,272,400 |  | 23,928,530 |  | 17,841,490 |
| Henry |  | 600,697,780 |  | 1,649,660,900 |  | 2,250,358,680 |  | 508,952,940 |  | 26,727,540 |  | 9,024,350 |  | 19,811,250 |
| Howard |  | 1,161,668,400 |  | 3,982,183,400 |  | 5,143,851,800 |  | 921,926,000 |  | 54,998,750 |  | 19,320,020 |  | 22,446,280 |
| Huntington |  | 470,946,700 |  | 1,678,259,820 |  | 2,149,206,520 |  | 412,940,515 |  | 22,290,500 |  | 8,867,470 |  | 10,781,030 |
| Jackson |  | 725,123,600 |  | 1,823,310,200 |  | 2,548,433,800 |  | 430,138,250 |  | 20,602,900 |  | 7,909,160 |  | 12,622,010 |
| Jasper |  | 649,075,000 |  | 1,506,471,200 |  | 2,155,546,200 |  | 345,381,650 |  | 15,711,000 |  | 4,090,100 |  | 6,842,800 |
| Jay |  | 315,573,200 |  | 632,197,865 |  | 947,771,065 |  | 187,995,600 |  | 10,801,650 |  | 3,459,280 |  | 9,606,540 |
| Jefferson |  | 397,044,100 |  | 1,242,872,700 |  | 1,639,916,800 |  | 345,227,000 |  | 18,335,150 |  | 8,781,850 |  | 9,775,360 |
| Jennings |  | 350,607,890 |  | 878,084,500 |  | 1,228,692,390 |  | 277,050,900 |  | 14,702,600 |  | 5,247,350 |  | 10,494,740 |
| Johnson |  | 2,136,947,780 |  | 6,530,850,860 |  | 8,667,798,640 |  | 1,555,974,000 |  | 77,582,000 |  | 19,176,250 |  | 17,232,870 |
| Knox |  | 556,560,030 |  | 1,494,825,900 |  | 2,051,385,930 |  | 311,205,410 |  | 18,437,050 |  | 11,280,940 |  | 14,780,610 |
| Kosciusko |  | 2,739,703,380 |  | 4,081,621,340 |  | 6,821,324,720 |  | 812,065,130 |  | 38,246,050 |  | 8,434,540 |  | 6,687,085 |
| Lagrange |  | 725,501,000 |  | 1,852,435,000 |  | 2,577,936,000 |  | 352,598,500 |  | 15,397,100 |  | 3,795,110 |  | 4,046,210 |
| Lake |  | 8,308,315,690 |  | 25,167,862,860 |  | 33,476,178,550 |  | 5,471,619,747 |  | 326,600,706 |  | 58,985,110 |  | 164,651,730 |
| Laporte |  | 2,166,035,350 |  | 4,914,991,169 |  | 7,081,026,519 |  | 1,187,581,995 |  | 55,436,000 |  | 19,198,320 |  | 37,015,490 |
| Lawrence |  | 375,684,800 |  | 1,604,931,900 |  | 1,980,616,700 |  | 452,451,200 |  | 24,889,000 |  | 10,399,220 |  | 18,551,650 |
| Madison |  | 1,191,173,000 |  | 4,647,066,100 |  | 5,838,239,100 |  | 1,354,645,388 |  | 70,723,855 |  | 28,311,060 |  | 43,168,900 |
| Marion |  | 11,326,053,200 |  | 44,792,745,200 |  | 56,118,798,400 |  | 8,903,481,900 |  | 467,411,750 |  | 136,599,400 |  | 140,947,120 |
| Marshall |  | 1,058,588,500 |  | 2,329,725,300 |  | 3,388,313,800 |  | 492,923,800 |  | 25,206,600 |  | 6,269,730 |  | 10,903,130 |
| Martin |  | 108,726,100 |  | 304,572,300 |  | 413,298,400 |  | 91,270,450 |  | 4,754,210 |  | 3,581,730 |  | 3,242,200 |
| Miami |  | 423,169,300 |  | 1,167,010,600 |  | 1,590,179,900 |  | 349,512,500 |  | 20,684,850 |  | 20,437,510 |  | 7,453,350 |
| Monroe |  | 2,553,888,425 |  | 6,360,029,735 |  | 8,913,918,160 |  | 1,125,110,900 |  | 53,730,300 |  | 20,746,980 |  | 18,281,710 |
| Montgomery |  | 707,535,700 |  | 1,547,930,200 |  | 2,255,465,900 |  | 399,127,675 |  | 21,905,350 |  | 5,016,600 |  | 14,762,110 |
| Morgan |  | 1,094,238,800 |  | 3,170,377,300 |  | 4,264,616,100 |  | 802,108,850 |  | 35,984,750 |  | 11,252,060 |  | 10,541,840 |
| Newton |  | 357,280,800 |  | 549,236,200 |  | 906,517,000 |  | 155,479,940 |  | 7,567,500 |  | 2,304,130 |  | 4,196,380 |
| Noble |  | 828,750,850 |  | 1,931,108,500 |  | 2,759,859,350 |  | 490,067,700 |  | 22,705,300 |  | 7,590,400 |  | 11,847,400 |
| Ohio |  | 93,884,700 |  | 292,401,100 |  | 386,285,800 |  | 71,063,134 |  | 3,530,400 |  | 1,123,740 |  | 1,989,520 |
| Orange |  | 228,028,670 |  | 723,393,960 |  | 951,422,630 |  | 166,459,800 |  | 8,428,500 |  | 3,079,110 |  | 5,586,890 |
| Owen |  | 291,784,100 |  | 692,209,600 |  | 983,993,700 |  | 210,184,050 |  | 11,306,180 |  | 4,735,970 |  | 5,904,720 |
| Parke |  | 320,295,060 |  | 573,983,200 |  | 894,278,260 |  | 145,966,550 |  | 8,969,150 |  | 3,643,980 |  | 4,619,940 |
| Perry |  | 192,374,400 |  | 632,738,680 |  | 825,113,080 |  | 181,332,270 |  | 9,898,470 |  | 4,229,130 |  | 8,471,730 |
| Pike |  | 173,442,590 |  | 400,552,600 |  | 573,995,190 |  | 116,448,850 |  | 6,550,595 |  | 3,112,620 |  | 5,040,790 |
| Porter |  | 3,316,737,790 |  | 9,339,137,100 |  | 12,655,874,890 |  | 1,906,031,650 |  | 92,938,960 |  | 18,412,750 |  | 23,834,030 |
| Posey |  | 476,332,893 |  | 1,286,286,100 |  | 1,762,618,993 |  | 305,538,250 |  | 13,898,820 |  | 5,236,880 |  | 6,066,320 |
| Pulaski |  | 346,130,200 |  | 484,920,900 |  | 831,051,100 |  | 128,799,525 |  | 6,919,350 |  | 2,155,580 |  | 4,050,000 |
| Putnam |  | 606,154,000 |  | 1,600,958,360 |  | 2,207,112,360 |  | 370,338,000 |  | 17,064,650 |  | 7,651,010 |  | 6,532,020 |
| Randolph |  | 433,263,500 |  | 858,044,500 |  | 1,291,308,000 |  | 262,391,005 |  | 11,854,900 |  | 3,815,140 |  | 10,773,126 |
| Ripley |  | 464,215,600 |  | 1,216,282,500 |  | 1,680,498,100 |  | 315,118,550 |  | 17,222,850 |  | 4,855,250 |  | 7,698,380 |
| Rush |  | 403,742,000 |  | 624,961,500 |  | 1,028,703,500 |  | 179,158,410 |  | 9,145,450 |  | 2,106,090 |  | 6,708,000 |
| St Joseph |  | 2,333,504,230 |  | 11,918,810,070 |  | 14,252,314,300 |  | 2,776,885,650 |  | 146,004,075 |  | 32,269,440 |  | 75,450,875 |
| Scott |  | 291,714,000 |  | 799,720,400 |  | 1,091,434,400 |  | 229,698,260 |  | 11,639,350 |  | 5,521,770 |  | 9,784,050 |
| Shelby |  | 710,304,600 |  | 2,110,559,070 |  | 2,820,863,670 |  | 470,741,600 |  | 23,383,950 |  | 7,220,390 |  | 9,850,660 |
| Spencer |  | 298,033,765 |  | 976,787,500 |  | 1,274,821,265 |  | 210,499,600 |  | 10,272,750 |  | 4,231,140 |  | 4,847,610 |
| Starke |  | 422,605,930 |  | 938,748,770 |  | 1,361,354,700 |  | 255,043,250 |  | 12,122,070 |  | 3,111,060 |  | 10,453,400 |
| Steuben |  | 1,800,653,300 |  | 1,831,732,700 |  | 3,632,386,000 |  | 370,466,600 |  | 20,644,200 |  | 4,381,730 |  | 6,754,270 |
| Sullivan |  | 324,140,443 |  | 509,237,430 |  | 833,377,873 |  | 169,096,075 |  | 10,956,450 |  | 5,493,220 |  | 7,222,180 |
| Switzerland |  | 113,997,800 |  | 486,376,800 |  | 600,374,600 |  | 89,712,400 |  | 4,363,450 |  | 1,739,830 |  | 2,121,200 |
| Tippecanoe |  | 2,517,214,770 |  | 7,178,737,500 |  | 9,695,952,270 |  | 1,421,486,485 |  | 69,297,005 |  | 15,102,800 |  | 13,701,190 |
| Tipton |  | 341,177,700 |  | 699,427,800 |  | 1,040,605,500 |  | 203,589,510 |  | 10,749,307 |  | 3,484,150 |  | 4,036,030 |
| Union |  | 143,642,500 |  | 269,863,900 |  | 413,506,400 |  | 78,120,400 |  | 3,909,100 |  | 1,278,760 |  | 1,914,080 |
| Vanderburgh |  | 3,129,809,160 |  | 8,665,694,200 |  | 11,795,503,360 |  | 1,814,454,160 |  | 92,931,370 |  | 34,869,880 |  | 45,790,270 |
| Vermillion |  | 221,990,570 |  | 518,660,900 |  | 740,651,470 |  | 146,467,255 |  | 8,919,025 |  | 4,707,315 |  | 7,122,870 |
| Vigo |  | 987,782,200 |  | 4,474,933,050 |  | 5,462,715,250 |  | 932,078,940 |  | 52,811,250 |  | 21,758,630 |  | 34,944,370 |
| Wabash |  | 466,499,200 |  | 1,277,640,400 |  | 1,744,139,600 |  | 355,167,600 |  | 17,715,600 |  | 7,748,490 |  | 11,149,800 |
| Warren |  | 276,043,600 |  | 306,093,900 |  | 582,137,500 |  | 95,861,900 |  | 4,967,050 |  | 1,459,290 |  | 3,524,020 |
| Warrick |  | 855,816,740 |  | 2,812,859,500 |  | 3,668,676,240 |  | 678,673,730 |  | 33,641,890 |  | 10,867,450 |  | 8,036,430 |
| Washington |  | 371,906,500 |  | 864,172,630 |  | 1,236,079,130 |  | 263,978,350 |  | 13,408,000 |  | 6,620,470 |  | 7,314,730 |
| Wayne |  | 874,571,400 |  | 2,720,550,160 |  | 3,595,121,560 |  | 695,531,675 |  | 35,334,400 |  | 12,674,970 |  | 27,397,860 |
| Wells |  | 460,135,100 |  | 1,306,411,400 |  | 1,766,546,500 |  | 327,056,475 |  | 16,148,100 |  | 4,679,050 |  | 4,790,730 |
| White |  | 819,180,000 |  | 1,120,129,000 |  | 1,939,309,000 |  | 277,049,250 |  | 12,165,000 |  | 4,686,230 |  | 6,482,340 |
| Whitley |  | 493,561,400 |  | 1,574,874,500 |  | 2,068,435,900 |  | 405,416,950 |  | 19,432,200 |  | 5,618,860 |  | 8,264,670 |
| Totals | \$ | 100,883,145,176 | \$ | 302,548,675,558 | \$ | 403,431,820,734 | \$ | 67,182,263,413 | \$ | 3,508,403,130 | \$ | 1,052,069,930 | \$ | 1,474,663,193 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2008 by County

| County |  | Blind and/or Disabled Deduction |  | Energy System Deduction |  | Rehab, Urban Non-Enterprise Zone  <br> Dev or Revit Investment <br> Deduction Deduction |  |  |  | Enterprise Zone Investment Deduction |  | Fertilizer/ Pesticide Deduction | Tax Exempt Property Value Deduction |  |  | Net Value of Land and Improvements |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 3,386,385 | \$ | 3,408,800 | \$ | 9,646,220 | \$ | 1,444,365 | \$ |  | \$ | 204,600 | \$ | 100,204,940 | \$ | 1,314,823,160 |
| Allen |  | 13,276,660 |  | 12,950,600 |  | 145,234,520 |  | 6,693,640 |  | 1,550,930 |  |  |  | 825,972,630 |  | 14,831,966,550 |
| Bartholomew |  | 4,269,280 |  | 3,672,200 |  | 40,863,190 |  | 12,400 |  |  |  | 41,800 |  | 67,901,600 |  | 3,835,834,050 |
| Benton |  | 704,890 |  | 43,700 |  | 1,269,170 |  |  |  |  |  | 748,400 |  | 54,849,680 |  | 552,425,610 |
| Blackford |  | 1,898,810 |  | 592,200 |  | 3,807,280 |  | - |  | 68,050 |  | 109,700 |  | 19,780,950 |  | 383,741,190 |
| Boone |  | 2,093,430 |  | 4,752,200 |  | 135,886,199 |  |  |  | 161,630 |  | 52,000 |  | 178,062,080 |  | 4,367,742,871 |
| Brown |  | 1,110,720 |  | 652,840 |  |  |  |  |  |  |  |  |  | 37,180,580 |  | 1,337,667,230 |
| Carroll |  | 1,303,060 |  | 1,399,400 |  | 2,582,701 |  | 328,700 |  | - |  | 429,900 |  | 74,112,740 |  | 993,049,075 |
| Cass |  | 2,147,360 |  | 101,900 |  | 5,664,340 |  |  |  |  |  | 1,070,200 |  | 82,944,140 |  | 1,237,440,200 |
| Clark |  | 16,646,020 |  | 467,400 |  | 65,430,236 |  | 1,493,150 |  | 30,335,110 |  |  |  | 200,207,250 |  | 5,114,841,158 |
| Clay |  | 2,788,575 |  | 320,580 |  | 5,363,845 |  |  |  |  |  | 264,500 |  | 43,316,580 |  | 846,136,675 |
| Clinton |  | 2,945,160 |  | 1,115,000 |  | 14,978,276 |  | 70,560 |  | - |  | 469,900 |  | 75,362,820 |  | 1,351,404,387 |
| Crawford |  | 2,815,110 |  | 113,700 |  |  |  |  |  |  |  |  |  | 14,535,800 |  | 282,815,425 |
| Daviess |  | 3,941,220 |  | 687,200 |  | 5,201,370 |  |  |  |  |  |  |  | 43,111,630 |  | 1,070,353,074 |
| Dearborn |  | 5,554,960 |  |  |  | 5,920,340 |  |  |  |  |  |  |  | 87,955,900 |  | 2,614,682,960 |
| Decatur |  | 2,585,860 |  | 4,086,325 |  | 9,029,991 |  | 522,650 |  | - |  | 2,301,790 |  | 54,118,400 |  | 1,189,361,932 |
| Dekalb |  | 1,474,825 |  | 2,682,200 |  | 24,415,550 |  | 2,450 |  |  |  | 986,670 |  | 87,439,430 |  | 1,917,746,450 |
| Delaware |  | 16,520,060 |  |  |  | 19,997,565 |  | 53,250 |  |  |  |  |  | 353,336,560 |  | 3,816,370,710 |
| Dubois |  | 1,956,350 |  | 5,590,600 |  | 582,740 |  | 2,927,900 |  |  |  | 530,000 |  | 110,172,085 |  | 1,950,951,505 |
| Elkhart |  | 11,195,700 |  | 853,400 |  | 35,587,280 |  | 6,304,730 |  | 196,800 |  | - |  | 561,072,700 |  | 9,156,631,930 |
| Fayette |  | 3,917,600 |  | 78,400 |  | 3,972,010 |  | 382,240 |  | 202,600 |  | 8,010 |  | 66,502,500 |  | 739,368,564 |
| Floyd |  | 9,699,700 |  | 407,800 |  | 23,872,570 |  | 308,400 |  | - |  |  |  | 205,738,800 |  | 3,510,958,540 |
| Fountain |  | 1,760,340 |  |  |  | 1,206,950 |  | 106,000 |  |  |  | 20,990 |  | 22,637,400 |  | 687,044,470 |
| Franklin |  | 2,534,625 |  | 1,716,900 |  | 2,400 |  | 158,360 |  |  |  |  |  | 125,179,150 |  | 1,019,742,845 |
| Fulton |  | 1,870,750 |  | 1,403,830 |  | 4,496,207 |  | 595,070 |  | - |  | 562,670 |  | 23,371,500 |  | 917,261,048 |
| Gibson |  | 4,627,130 |  | 233,900 |  | 63,595,020 |  |  |  |  |  | 221,400 |  | 155,150,790 |  | 1,418,860,240 |
| Grant |  | 6,315,600 |  | 1,724,780 |  | 86,798,410 |  | 652,650 |  |  |  |  |  | 355,399,310 |  | 2,215,065,569 |
| Greene |  | 5,591,470 |  | 217,000 |  | 242,120 |  |  |  |  |  | - |  | 70,601,009 |  | 824,201,291 |
| Hamilton |  | 5,897,110 |  | 3,321,293 |  | 84,118,371 |  | 14,472,735 |  | - |  | 163,300 |  | 2,196,806,839 |  | 22,701,105,602 |
| Hancock |  | 2,670,720 |  |  |  | 61,318,570 |  | 1,126,560 |  |  |  | 294,830 |  | 85,362,800 |  | 3,346,698,905 |
| Harrison |  | 5,737,220 |  | 352,500 |  | 1,329,165 |  | 330,040 |  | - |  | . |  | 64,136,720 |  | 1,748,654,315 |
| Hendricks |  | 6,839,040 |  | 2,398,490 |  | 413,056,450 |  | 3,115,435 |  | - |  | - |  | 303,599,367 |  | 8,171,949,511 |
| Henry |  | 6,380,070 |  |  |  | 8,885,560 |  | 749,310 |  | - |  | 33,090 |  | 65,085,000 |  | 1,604,709,570 |
| Howard |  | 7,013,400 |  | 5,095,500 |  | 18,824,630 |  |  |  |  |  | 31,800 |  | 486,393,300 |  | 3,607,802,120 |
| Huntington |  | 4,043,990 |  | 7,448,200 |  | 9,043,002 |  | 517,150 |  | - |  |  |  | 214,361,550 |  | 1,458,913,113 |
| Jackson |  | 3,500,000 |  |  |  | 14,160,660 |  | 32,630 |  | - |  | - |  | 168,147,560 |  | 1,891,320,630 |
| Jasper |  | 3,861,320 |  | 435,800 |  | 17,994,420 |  | 851,100 |  | - |  |  |  | 65,223,517 |  | 1,695,154,493 |
| Jay |  | 3,287,190 |  | 489,900 |  | 2,222,125 |  | 1,263,300 |  |  |  | 175,500 |  | 32,135,280 |  | 696,334,700 |
| Jefferson |  | 4,780,930 |  | 777,190 |  | 5,319,800 |  | 111,500 |  |  |  |  |  | 99,545,340 |  | 1,147,262,680 |
| Jennings |  | 5,078,680 |  | 1,059,250 |  | 26,863,820 |  | 96,150 |  | - |  | 71,300 |  | 38,161,790 |  | 849,865,810 |
| Johnson |  | 4,954,560 |  | 1,924,400 |  | 66,356,660 |  | 499,050 |  |  |  | 63,190 |  | 368,108,280 |  | 6,555,927,380 |
| Knox |  | 5,204,919 |  |  |  | 6,246,230 |  | 206,870 |  | 50,200 |  |  |  | 457,984,500 |  | 1,225,989,201 |
| Kosciusko |  | 4,211,380 |  | 9,615,500 |  | 18,305,238 |  | 4,467,050 |  |  |  | 302,600 |  | 299,506,808 |  | 5,619,483,339 |
| Lagrange |  | 1,856,890 |  | 1,015,800 |  | 10,876,530 |  | 160,950 |  |  |  | 104,000 |  | 58,008,438 |  | 2,130,076,472 |
| Lake |  | 81,314,700 |  | 1,021,700 |  | 283,394,320 |  | 2,220,521 |  |  |  | - |  | 3,775,942,132 |  | 23,310,427,884 |
| Laporte |  | 9,620,370 |  | 33,880 |  | 27,524,930 |  | 813,050 |  | 37,490 |  |  |  | 202,626,016 |  | 5,541,138,978 |
| Lawrence |  | 8,043,380 |  | 674,700 |  | 9,183,510 |  |  |  | . |  | 491,500 |  | 165,539,300 |  | 1,290,393,240 |
| Madison |  | 15,549,470 |  |  |  | 84,150,757 |  | 11,500 |  | - |  |  |  | 350,367,556 |  | 3,891,310,614 |
| Marion |  | 40,604,100 |  | 8,119,255 |  | 221,998,690 |  | 3,375,270 |  | 463,100 |  |  |  | 3,590,076,040 |  | 42,605,721,775 |
| Marshall |  | 3,658,680 |  | 452,180 |  | 32,032,800 |  | 297,010 |  |  |  | 292,700 |  | 196,593,120 |  | 2,619,684,050 |
| Martin |  | 1,645,980 |  | 342,100 |  | 304,060 |  | 172,000 |  |  |  | 34,400 |  | 30,564,768 |  | 277,386,502 |
| Miami |  | 2,150,030 |  |  |  | 4,360,316 |  | 3,521,775 |  |  |  |  |  | 45,152,600 |  | 1,136,906,969 |
| Monroe |  | 6,485,390 |  | 2,746,840 |  | 69,308,274 |  |  |  | - |  |  |  | 864,738,320 |  | 6,752,769,446 |
| Montgomery |  | 3,240,240 |  | 193,700 |  | 11,954,843 |  |  |  |  |  | 294,515 |  | 138,512,100 |  | 1,660,458,767 |
| Morgan |  | 3,556,800 |  | 2,911,000 |  | 17,054,400 |  | 2,000,000 |  |  |  |  |  | 110,369,820 |  | 3,268,836,580 |
| Newton |  | 1,660,100 |  |  |  | 12,947,644 |  |  |  |  |  | 121,900 |  | 11,432,700 |  | 710,806,706 |
| Noble |  | 5,213,430 |  | 8,189,800 |  | 31,927,066 |  | 841,060 |  | - |  | 57,420 |  | 104,526,214 |  | 2,076,893,560 |
| Ohio |  | 381,340 |  | 607,700 |  |  |  |  |  |  |  |  |  | 25,264,900 |  | 282,325,066 |
| Orange |  | 2,908,780 |  | 94,320 |  | 31,279,940 |  |  |  |  |  |  |  | 64,261,400 |  | 669,323,890 |
| Owen |  | 1,758,750 |  |  |  | 198,090 |  | 5,450 |  |  |  | - |  | 63,248,500 |  | 686,651,990 |
| Parke |  | 1,089,900 |  | 271,100 |  | 591,160 |  |  |  |  |  | 66,510 |  | 26,970,460 |  | 702,089,510 |
| Perry |  | 3,602,420 |  | 176,400 |  | 4,369,180 |  | 35,575 |  |  |  |  |  | 34,568,475 |  | 578,429,430 |
| Pike |  | 1,970,470 |  | 110,500 |  |  |  | 249,850 |  |  |  |  |  | 22,604,700 |  | 417,906,815 |
| Porter |  | 11,016,800 |  |  |  | 45,430,320 |  | 33,525 |  | - |  | - |  | 451,946,200 |  | 10,106,230,655 |
| Posey |  | 2,131,970 |  | 42,500 |  | 435,460 |  | 271,600 |  | - |  | 911,600 |  | 35,172,850 |  | 1,392,912,743 |
| Pulaski |  | 1,787,690 |  | 510,220 |  | 1,078,457 |  | 2,929,475 |  |  |  | 827,300 |  | 47,391,500 |  | 634,602,003 |
| Putnam |  | 2,768,070 |  | 383,800 |  | 1,475,380 |  |  |  |  |  | - |  | 220,517,595 |  | 1,580,381,835 |
| Randolph |  | 3,083,300 |  | 340,700 |  | 4,958,045 |  | 3,188,950 |  | - |  | - |  | 42,023,200 |  | 948,879,634 |
| Ripley |  | 3,197,345 |  | 3,043,130 |  | 7,496,678 |  |  |  | . |  | -5 |  | 97,600,000 |  | 1,224,265,917 |
| Rush |  | 1,458,470 |  | 440,440 |  | 3,637,110 |  | 99,295 |  |  |  | 565,570 |  | 48,323,270 |  | 777,061,395 |
| St Joseph |  | 16,907,900 |  | 955,690 |  | 121,347,530 |  | 104,690 |  |  |  | 378,920 |  | 951,614,518 |  | 10,130,395,012 |
| Scott |  | 6,855,870 |  |  |  | 7,056,485 |  |  |  | - |  | - |  | 38,369,300 |  | 782,509,315 |
| Shelby |  | 2,896,340 |  | 1,046,700 |  | 34,152,860 |  |  |  | - |  | 133,900 |  | 168,304,852 |  | 2,103,132,418 |
| Spencer |  | 1,460,070 |  | 479,040 |  | 8,838,310 |  | 771,140 |  |  |  | 564,340 |  | 97,462,300 |  | 935,394,965 |
| Starke |  | 6,920,910 |  | 349,600 |  | 2,912,385 |  | 128,055 |  | - |  | . |  | 76,473,100 |  | 993,840,870 |
| Steuben |  | 2,533,280 |  | - |  | 16,066,700 |  | 375,300 |  | - |  | - |  | 97,795,000 |  | 3,113,368,920 |
| Sullivan |  | 4,155,740 |  |  |  | - |  | - |  | - |  | - |  | 29,511,190 |  | 606,943,018 |
| Switzerland |  | 1,060,470 |  | 93,215 |  |  |  |  |  |  |  |  |  | 28,850,200 |  | 472,433,835 |
| Tippecanoe |  | 3,655,050 |  | 4,560 |  | 21,185,140 |  | 441,250 |  |  |  | 28,500 |  | 702,947,310 |  | 7,448,102,980 |
| Tipton |  | 688,990 |  | 2,901,700 |  | 3,488,616 |  | 167,530 |  | - |  | - |  | 40,578,286 |  | 770,921,381 |
| Union |  | 735,260 |  | 52,200 |  | 643,080 |  | 8,500 |  | - |  | 164,190 |  | 9,695,300 |  | 316,985,530 |
| Vanderburgh |  | 24,041,420 |  | 54,200 |  | 82,534,590 |  | 1,201,600 |  | 1,011,400 |  |  |  | 1,735,134,220 |  | 7,963,480,250 |
| Vermillion |  | 3,099,830 |  | 342,380 |  | 4,851,780 |  | 440,650 |  |  |  | 239,530 |  | 28,849,905 |  | 535,610,930 |
| Vigo |  | 11,828,490 |  | 186,800 |  | 36,945,280 |  | 284,030 |  | - |  | - |  | 945,214,490 |  | 3,426,662,970 |
| Wabash |  | 5,419,400 |  | 5,498,400 |  | 4,664,450 |  | 1,193,830 |  | . |  | 510,090 |  | 160,566,100 |  | 1,174,505,840 |
| Warren |  | 870,800 |  | 86,300 |  | 3,209,962 |  | 152,860 |  |  |  | 23,910 |  | 10,716,100 |  | 461,265,308 |
| Warrick |  | 5,438,680 |  | 9,100 |  | 5,242,565 |  | 1,709,300 |  |  |  |  |  | 204,091,350 |  | 2,720,965,745 |
| Washington |  | 4,948,240 |  | 2,910 |  | 6,187,317 |  |  |  | - |  | - |  | 52,529,700 |  | 881,089,413 |
| Wayne |  | 11,316,190 |  | 520,180 |  | 36,748,953 |  | 2,000,000 |  | - |  | 1,491,100 |  | 282,658,084 |  | 2,489,448,148 |
| Wells |  | 1,137,120 |  | 1,905,400 |  | 7,823,182 |  | 755,600 |  |  |  | 377,000 |  | 173,499,800 |  | 1,228,374,043 |
| White |  | 2,035,990 |  | 192,600 |  | 3,651,810 |  | 3,480,980 |  | - |  | 170,000 |  | 39,080,385 |  | 1,590,314,415 |
| Whitley |  | 1,289,010 |  | 5,113,700 |  | 33,882,480 |  | 950,950 |  | - |  | 224,400 |  | 116,969,590 |  | 1,471,273,090 |
| $\underline{\text { Totals }}$ | \$ | 549,442,094 |  | 133,707,318 | \$ | 2,829,092,636 | \$ | 84,288,516 | \$ | 34,077,310 | \$ | 17,231,435 | \$ | 25,856,030,859 | \$ | 300,710,550,900 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2008 by County
continued

| County | Personal Property Value Other Than Business Personal Property Value |  |  | Veterans' Deductions | Tax Exempt Property Value Deduction |  | Net Personal Property Value Other Than Business Personal Property Value |  |  | Net Land and Improvements and Business Personal Property Value |  | State \& Local Assessment of Railroads \& Utilities Value |  | Business Personal Property Value |  | Total Value of oads, Utilities ness Personal Property |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 2,475,370 | \$ |  | \$ |  | \$ | 2,475,370 | \$ | 1,317,298,530 | \$ | 30,291,170 | \$ | 165,575,420 | \$ | 195,866,590 |
| Allen |  | 15,229,810 |  | 2,700 |  | - |  | 15,227,110 |  | 14,847,193,660 |  | 448,110,480 |  | 1,567,542,130 |  | 2,015,652,610 |
| Bartholomew |  | 8,328,640 |  |  |  | - |  | 8,328,640 |  | 3,844,162,690 |  | 71,225,380 |  | 699,562,555 |  | 770,787,935 |
| Benton |  | 1,454,100 |  | 00 |  | - |  | 1,454,000 |  | 553,879,610 |  | 13,557,180 |  | 32,355,400 |  | 45,912,580 |
| Blackford |  | 2,202,060 |  |  |  | - |  | 2,202,060 |  | 385,943,250 |  | 14,607,140 |  | 63,609,440 |  | 78,216,580 |
| Boone |  | 7,533,700 |  | 2,740 |  |  |  | 7,530,960 |  | 4,375,273,831 |  | 65,547,220 |  | 161,471,444 |  | 227,018,664 |
| Brown |  | 4,089,780 |  | 1,800 |  | 38,000 |  | 4,049,980 |  | 1,341,717,210 |  | 16,534,750 |  | 14,487,610 |  | 31,022,360 |
| Carroll |  | 4,151,640 |  |  |  |  |  | 4,151,640 |  | 997,200,715 |  | 25,353,780 |  | 77,535,168 |  | 102,888,948 |
| Cass |  | 3,441,370 |  |  |  |  |  | 3,441,370 |  | 1,240,881,570 |  | 50,398,800 |  | 139,492,140 |  | 189,890,940 |
| Clark |  | 7,541,160 |  | 13,840 |  | 710 |  | 7,526,610 |  | 5,122,367,768 |  | 120,556,290 |  | 377,272,460 |  | 497,828,750 |
| Clay |  | 2,886,990 |  |  |  |  |  | 2,886,990 |  | 849,023,665 |  | 32,255,670 |  | 66,085,300 |  | 98,340,970 |
| Clinton |  | 5,609,110 |  | 800 |  | - |  | 5,608,310 |  | 1,357,012,697 |  | 39,170,990 |  | 214,057,320 |  | 253,228,310 |
| Crawford |  | 2,564,555 |  | 550 |  | - |  | 2,564,005 |  | 285,379,430 |  | 25,385,120 |  | 19,976,660 |  | 45,361,780 |
| Daviess |  | 4,228,790 |  | 46,040 |  |  |  | 4,182,750 |  | 1,074,535,824 |  | 32,956,250 |  | 156,683,930 |  | 189,640,180 |
| Dearborn |  | 8,094,340 |  |  |  |  |  | 8,094,340 |  | 2,622,777,300 |  | 334,986,770 |  | 98,498,380 |  | 433,485,150 |
| Decatur |  | 4,556,915 |  | 7,930 |  |  |  | 4,548,985 |  | 1,193,910,917 |  | 32,182,760 |  | 176,069,250 |  | 208,252,010 |
| Dekalb |  | 4,374,420 |  |  |  |  |  | 4,374,420 |  | 1,922,120,870 |  | 53,593,940 |  | 545,802,880 |  | 599,396,820 |
| Delaware |  | 13,621,580 |  | - |  | 4,680 |  | 13,616,900 |  | 3,829,987,610 |  | 126,766,510 |  | 344,260,358 |  | 471,026,868 |
| Dubois |  | 6,323,250 |  | 500 |  |  |  | 6,322,750 |  | 1,957,274,255 |  | 50,614,970 |  | 257,134,907 |  | 307,749,877 |
| Elkhart |  | 18,557,650 |  | 28,750 |  | 7,750 |  | 18,521,150 |  | 9,175,153,080 |  | 209,638,760 |  | 934,797,050 |  | 1,144,435,810 |
| Fayette |  | 2,596,540 |  | 6,860 |  | 50,680 |  | 2,539,000 |  | 741,907,564 |  | 24,733,810 |  | 154,666,290 |  | 179,400,100 |
| Floyd |  | 4,381,280 |  |  |  |  |  | 4,381,280 |  | 3,515,339,820 |  | 104,882,910 |  | 229,383,182 |  | 334,266,092 |
| Fountain |  | 3,145,060 |  |  |  |  |  | 3,145,060 |  | 690, 189,530 |  | 19,488,320 |  | 78,051,750 |  | 97,540,070 |
| Franklin |  | 7,267,540 |  | 27,220 |  |  |  | 7,240,320 |  | 1,026,983,165 |  | 25,107,340 |  | 38,440,500 |  | 63,547,840 |
| Fulton |  | 4,314,040 |  | 2,410 |  |  |  | 4,311,630 |  | 921,572,678 |  | 33,891,870 |  | 88,316,154 |  | 122,208,024 |
| Gibson |  | 4,419,320 |  | 41,140 |  | - |  | 4,378,180 |  | 1,423,238,420 |  | 243,478,650 |  | 548,941,720 |  | 792,420,370 |
| Grant |  | 5,755,633 |  | 149,120 |  | 4,100 |  | 5,602,413 |  | 2,220,667,982 |  | 68,584,320 |  | 402,104,382 |  | 470,688,702 |
| Greene |  | 11,771,230 |  |  |  | 300 |  | 11,770,930 |  | 835,972,221 |  | 58,261,030 |  | 42,121,280 |  | 100,382,310 |
| Hamilton |  | 32,348,760 |  |  |  |  |  | 32,348,760 |  | 22,733,454,362 |  | 373,639,270 |  | 896,834,583 |  | 1,270,473,853 |
| Hancock |  | 14,181,850 |  |  |  | 183,130 |  | 13,998,720 |  | 3,360,697,625 |  | 86,719,260 |  | 246,386,680 |  | 333,105,940 |
| Harrison |  | 6,700,280 |  | 2,120 |  |  |  | 6,698,160 |  | 1,755,352,475 |  | 43,320,790 |  | 129,027,230 |  | 172,348,020 |
| Hendricks |  | 14,259,530 |  | . |  | - |  | 14,259,530 |  | 8,186,209,041 |  | 156,530,280 |  | 446,013,240 |  | 602,543,520 |
| Henry |  | 14,026,700 |  | 8,610 |  | 5,850 |  | 14,012,240 |  | 1,618,721,810 |  | 85,260,180 |  | 149,985,070 |  | 235,245,250 |
| Howard |  | 13,150,080 |  | 7,250 |  | 346,980 |  | 12,795,850 |  | 3,620,597,970 |  | 67,613,080 |  | 1,388,231,200 |  | 1,455,844,280 |
| Huntington |  | 5,096,160 |  |  |  |  |  | 5,096,160 |  | 1,464,009,273 |  | 41,055,520 |  | 158,176,110 |  | 199,231,630 |
| Jackson |  | 2,837,940 |  | 24,850 |  | - |  | 2,813,090 |  | 1,894,133,720 |  | 57,450,200 |  | 327,260,440 |  | 384,710,640 |
| Jasper |  | 8,068,900 |  | 5,240 |  | - |  | 8,063,660 |  | 1,703,218,153 |  | 395,561,220 |  | 148,175,490 |  | 543,736,710 |
| Jay |  | 3,150,640 |  |  |  | - |  | 3,150,640 |  | 699,485,340 |  | 28,552,070 |  | 137,650,370 |  | 166,202,440 |
| Jefferson |  | 2,481,900 |  |  |  | 23,400 |  | 2,458,500 |  | 1,149,721,180 |  | 123,940,780 |  | 149,171,700 |  | 273,112,480 |
| Jennings |  | 3,513,010 |  | 1,320 |  | 10,000 |  | 3,501,690 |  | 853,367,500 |  | 27,358,460 |  | 107,916,717 |  | 135,275,177 |
| Johnson |  | 9,156,700 |  |  |  |  |  | 9,156,700 |  | 6,565,084,080 |  | 137,783,070 |  | 373,895,910 |  | 511,678,980 |
| Knox |  | 8,722,310 |  | 26,830 |  | 110,970 |  | 8,584,510 |  | 1,234,573,711 |  | 134,180,000 |  | 175,674,580 |  | 309,854,580 |
| Kosciusko |  | 24,183,680 |  | 27,710 |  | 22,530 |  | 24,133,440 |  | 5,643,616,779 |  | 101,354,160 |  | 484,863,840 |  | 586,218,000 |
| Lagrange |  | 6,418,218 |  |  |  |  |  | 6,418,218 |  | 2,136,494,690 |  | 42,396,940 |  | 19,362,490 |  | 161,759,430 |
| Lake |  | 13,146,470 |  |  |  |  |  | 13,146,470 |  | 23,323,574,354 |  | 720,964,180 |  | 2,364,363,590 |  | 3,085,327,770 |
| Laporte |  | 11,817,962 |  | 1,700 |  | 2,670 |  | 11,813,592 |  | 5,552,952,570 |  | 19,500 |  | 427,262,110 |  | 427,281,610 |
| Lawrence |  | 7,818,590 |  |  |  |  |  | 7,818,590 |  | 1,298,211,830 |  | 88,669,830 |  | 175,276,170 |  | 263,946,000 |
| Madison |  | 21,502,843 |  | - |  | - |  | 21,502,843 |  | 3,912,813,457 |  | 95,644,588 |  | 387,974,680 |  | 483,619,268 |
| Marion |  | 38,978,780 |  |  |  | 19,200 |  | 38,959,580 |  | 42,644,681,355 |  | 1,036,749,260 |  | 5,488,724,380 |  | 6,525,473,640 |
| Marshall |  | 13,631,560 |  | 3,660 |  |  |  | 13,627,900 |  | 2,633,311,950 |  | 59,697,540 |  | 230,129,371 |  | 289,826,911 |
| Martin |  | 1,919,780 |  | 12,630 |  |  |  | 1,907,150 |  | 279,293,652 |  | 13,985,090 |  | 43,592,250 |  | 57,577,340 |
| Miami |  | 7,519,190 |  | 62,390 |  |  |  | 7,456,800 |  | 1,144,363,769 |  | 25,038,380 |  | 82,040,590 |  | 107,078,970 |
| Monroe |  | 13,153,190 |  | 9,890 |  | - |  | 13,143,300 |  | 6,765,912,746 |  | 114,834,890 |  | 440,580,792 |  | 555,415,682 |
| Montgomery |  | 6,009,920 |  |  |  | - |  | 6,009,920 |  | 1,666,468,687 |  | 40,520,010 |  | 449,603,770 |  | 490,123,780 |
| Morgan |  | 17,899,170 |  |  |  | 18,300 |  | 17,880,870 |  | 3,286,717,450 |  | 83,853,100 |  | 164,672,510 |  | 248,525,610 |
| Newton |  | 4,156,330 |  | 200 |  |  |  | 4,156,130 |  | 714,962,836 |  | 25,000,930 |  | 64,224,450 |  | 89,225,380 |
| Noble |  | 23,980,430 |  | 100 |  | 5,049,782 |  | 18,930,548 |  | 2,095,824,108 |  | 60,279,160 |  | 286,280,823 |  | 346,559,983 |
| Ohio |  | 2,356,010 |  |  |  |  |  | 2,356,010 |  | 284,681,076 |  | 6,903,440 |  | 15,270,240 |  | 22,173,680 |
| Orange |  | 3,814,010 |  |  |  |  |  | 3,814,010 |  | 673,137,900 |  | 26,460,560 |  | 62,425,261 |  | 88,885,821 |
| Owen |  | 3,247,800 |  | - |  | 51,270 |  | 3,196,530 |  | 689,848,520 |  | 23,160,930 |  | 32,289,730 |  | 55,450,660 |
| Parke |  | 2,930,610 |  | - |  | - |  | 2,930,610 |  | 705,020,120 |  | 23,827,650 |  | 30,433,005 |  | 54,260,655 |
| Perry |  | 2,629,080 |  |  |  |  |  | 2,629,080 |  | 581,058,510 |  | 15,683,290 |  | 119,405,110 |  | 135,088,400 |
| Pike |  | 1,574,000 |  |  |  |  |  | 1,574,000 |  | 49,480,815 |  | 195,236,830 |  | 43,405,900 |  | 238,642,730 |
| Porter |  | 15,086,630 |  |  |  | - |  | 15,086,630 |  | 10,121,317, 285 |  | 332,791,410 |  | 952,935,773 |  | 1,285,727,183 |
| Posey |  | 5,213,430 |  | 730 |  | - |  | 5,212,700 |  | 1,398,125,443 |  | 99,663,660 |  | 558,843,610 |  | 658,507,270 |
| Pulaski |  | 4,925,989 |  |  |  |  |  | 4,925,989 |  | 639,527,992 |  | 20,554,060 |  | 60,684,981 |  | 81,239,041 |
| Putnam |  | 4,962,040 |  | 5,720 |  | - |  | 4,956,320 |  | 1,585,338,155 |  | 52,227,230 |  | 185,592,880 |  | 237,820,110 |
| Randolph |  | 4,039,130 |  |  |  | $\cdot$ |  | 4,039,130 |  | 952,918,764 |  | 41,618,380 |  | 81,210,320 |  | 122,828,700 |
| Ripley |  | 4,136,120 |  |  |  | - |  | 4,136,120 |  | 1,228,402,037 |  | 38,389,990 |  | 112,910,600 |  | 151,300,590 |
| Rush |  | 2,249,280 |  | 7,960 |  | - |  | 2,241,320 |  | 779,302,715 |  | 23,586,010 |  | 89,426,030 |  | 113,012,040 |
| St Joseph |  | 14,998,276 |  |  |  |  |  | 14,998,276 |  | 10,145,393,288 |  | 268,786,830 |  | 1,093,263,135 |  | 1,362,049,965 |
| Scott |  | 3,173,130 |  | - |  | 65,790 |  | 3,107,340 |  | 785,616,655 |  | 21,519,680 |  | 95,867,490 |  | 117,387,170 |
| Shelby |  | 8,946,930 |  |  |  |  |  | 8,946,930 |  | 2,112,079,348 |  | 54,930,730 |  | 309,192,640 |  | 364,123,370 |
| Spencer |  | 2,847,730 |  |  |  | 305,970 |  | 2,541,760 |  | 937,936,725 |  | 385,000,370 |  | 197,389,100 |  | 582,389,470 |
| Starke |  | 2,685,390 |  |  |  |  |  | 2,685,390 |  | 996,526,260 |  | 29,374,380 |  | 49,459,060 |  | 78,833,440 |
| Steuben |  | 11,287,580 |  | - |  | - |  | 11,287,580 |  | 3,124,656,500 |  | 48,230,810 |  | 180,597,169 |  | 228,827,979 |
| Sullivan |  | 2,356,420 |  |  |  |  |  | 2,356,420 |  | 609,299,438 |  | 172,496,300 |  | 51,894,375 |  | 224,390,675 |
| Switzerland |  | 2,541,110 |  |  |  | 155,050 |  | 2,386,060 |  | 474,819,895 |  | 17,898,940 |  | 24,191,480 |  | 42,090,420 |
| Tippecanoe |  | 14,862,530 |  | 30,750 |  |  |  | 14,831,780 |  | 7,462,934,760 |  | 144,100,070 |  | 1,279,403,750 |  | 1,423,503,820 |
| Tipton |  | 3,717,560 |  | - |  | - |  | 3,717,560 |  | 774,638,941 |  | 24,048,460 |  | 62,639,010 |  | 86,687,470 |
| Union |  | 10,028,960 |  |  |  |  |  | 10,028,960 |  | 327,014,490 |  | 10,284,810 |  | 19,470,934 |  | 29,755,744 |
| Vanderburgh |  | 175,950,750 |  | 9,250 |  | 154,003,640 |  | 21,937,860 |  | 7,985,418,110 |  | 188,729,320 |  | 888,942,210 |  | 1,077,671,530 |
| Vermillion |  | 2,935,460 |  |  |  |  |  | 2,935,460 |  | 538,546,390 |  | 185,375,050 |  | 160,528,016 |  | 345,903,066 |
| Vigo |  | 6,225,660 |  | - |  | - |  | 6,225,660 |  | 3,432,888,630 |  | 383,364,910 |  | 712,513,950 |  | 1,095,878,860 |
| Wabash |  | 4,278,680 |  | 2,300 |  | - |  | 4,276,380 |  | 1,178,782,220 |  | 42,124,380 |  | 128,917,240 |  | 171,041,620 |
| Warren |  | 1,151,330 |  |  |  |  |  | 1,151,330 |  | 462,416,638 |  | 9,658,550 |  | 31,994,390 |  | 41,652,940 |
| Warrick |  | 4,969,030 |  | 2,390 |  | 497,290 |  | 4,469,350 |  | 2,725,435,095 |  | 156,384,530 |  | 460,490,870 |  | 616,875,400 |
| Washington |  | 1,969,630 |  |  |  | 18,600 |  | 1,951,030 |  | 883,040,443 |  | 38,330,870 |  | 80,924,060 |  | 119,254,930 |
| Wayne |  | 6,932,920 |  | 1,910 |  | - |  | 6,931,010 |  | 2,496,379,158 |  | 53,057,220 |  | 332,163,660 |  | 385,220,880 |
| Wells |  | 2,230,470 |  |  |  | - |  | 2,230,470 |  | 1,230,604,513 |  | 71,532,080 |  | 128,490,019 |  | 200,022,099 |
| White |  | 6,153,720 |  | 3,760 |  |  |  | 6,149,960 |  | 1,596,464,375 |  | 53,155,920 |  | 115,417,890 |  | 168,573,810 |
| Whitley |  | 7,992,450 |  |  |  | 377,730 |  | 7,614,720 |  | 1,478,887,810 |  | 42,303,820 |  | 239,092,790 |  | 281,396,610 |
| Totals | \$ | 876,146,591 | \$ | 591,770 | \$ | 161,374,372 | \$ | 714,180,449 | \$ | 301,424,731,349 | \$ | 9,940,925,388 | \$ | 32,725,322,874 | \$ | 42,666,248,262 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2008 by County


State of Indiana
Property Taxes Charged Payable 2008 by Fund and County
continued

| County |  | State Fair Board |  | State Forestry Fund |  | County General Fund |  | Property Reassessment Fund |  | County Debt Sevice Fund |  | Cumulative Bridge Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 11,745 | \$ | 23,490 | \$ | 5,141,344 | \$ | 73,406 | \$ |  | \$ | 716,441 |
| Allen |  | 128,356 |  | 256,713 |  | 49,096,317 |  | 465,292 |  | 7,091,690 |  |  |
| Bartholomew |  | 35,224 |  | 70,449 |  | 9,717,559 |  | 149,704 |  | 1,422,189 |  | 1,655,551 |
| Benton |  | 4,750 |  | 9,500 |  | 1,709,329 |  | 77,184 |  |  |  | 253,520 |
| Blackford |  | 3,571 |  | 7,141 |  | 2,143,780 |  | 76,324 |  |  |  | 163,807 |
| Boone |  | 35,152 |  | 70,304 |  | 3,383,379 |  | 202,124 |  |  |  | 878,800 |
| Brown |  | 11,780 |  | 22,493 |  | 2,501,932 |  | 91,102 |  | 1,655,272 |  | 293,591 |
| Carroll |  | 8,413 |  | 16,826 |  | 2,954,028 |  | - |  |  |  | 533,176 |
| Cass |  | 11,115 |  | 22,230 |  | 6,034,032 |  | 150,052 |  |  |  | 343,174 |
| Clark |  | 39,838 |  | 79,676 |  | 3,211,940 |  | 94,615 |  | 144,413 |  |  |
| Clay |  | 7,411 |  | 14,823 |  | 2,109,440 |  | 190,841 |  |  |  | 236,235 |
| Clinton |  | 12,530 |  | 25,061 |  | 4,988,683 |  | 148,799 |  | - |  | 394,709 |
| Crawford |  | 2,552 |  | 5,104 |  | 1,833,735 |  | 193,327 |  |  |  |  |
| Daviess |  | 9,297 |  | 18,593 |  | 7,052,644 |  | 181,284 |  |  |  | 628,683 |
| Dearborn |  | 24,072 |  | 48,144 |  | 4,504,492 |  | 222,667 |  |  |  | 1,002,001 |
| Decatur |  | 10,625 |  | 21,251 |  | 2,564,696 |  | 158,052 |  | - |  | 709,243 |
| Dekalb |  | 16,486 |  | 32,972 |  | 5,248,711 |  | 239,046 |  | 228,742 |  | 403,905 |
| Delaware |  | 32,016 |  | 64,032 |  | 13,722,901 |  | 252,127 |  | 2,753,385 |  | 2,421,218 |
| Dubois |  | 17,381 |  | 34,762 |  | 4,075,867 |  | 178,156 |  | - |  | 758,250 |
| Elkhart |  | 78,371 |  | 156,741 |  | 20,249,013 |  | 284,094 |  | - |  | 989,429 |
| Fayette |  | 7,228 |  | 14,456 |  | 3,654,760 |  | 84,931 |  | 518,624 |  | 388,516 |
| Floyd |  | 29,014 |  | 58,028 |  | 4,823,617 |  | 217,607 |  |  |  | 482,362 |
| Fountain |  | 5,968 |  | 11,936 |  | 2,192,515 |  | 99,965 |  |  |  | 422,240 |
| Franklin |  | 8,692 |  | 17,383 |  | 1,092,958 |  | 91,261 |  | 361,784 |  | 530,182 |
| Fulton |  | 8,267 |  | 16,534 |  | 2,650,590 |  | 84,736 |  |  |  | 237,675 |
| Gibson |  | 13,297 |  | 26,593 |  | 7,720,398 |  | 122,995 |  |  |  | 1,052,102 |
| Grant |  | 18,635 |  | 37,269 |  | 9,401,230 |  | 191,006 |  | 1,542,025 |  | 778,001 |
| Greene |  | 7,181 |  | 14,361 |  | 3,252,878 |  | 162,464 |  |  |  | 309,670 |
| Hamilton |  | 176,793 |  | 353,585 |  | 25,104,563 |  | 464,081 |  | 2,673,990 |  |  |
| Hancock |  | 28,577 |  | 57,153 |  | 5,436,694 |  | 232,185 |  | 757,279 |  | 1,168,068 |
| Harrison |  | 15,227 |  | 30,455 |  | 2,291,729 |  | 150,371 |  |  |  | 675,717 |
| Hendricks |  | 63,958 |  | 127,916 |  | 12,391,848 |  | 279,816 |  | 1,646,917 |  | 1,630,927 |
| Henry |  | 14,247 |  | 28,494 |  | 5,217,969 |  | 192,333 |  | 1,390,851 |  | 406,036 |
| Howard |  | 35,432 |  | 70,863 |  | 10,009,411 |  | 420,750 |  |  |  | 1,031,944 |
| Huntington |  | 12,408 |  | 24,816 |  | 4,916,596 |  | 111,670 |  |  |  | 635,900 |
| Jackson |  | 17,497 |  | 34,993 |  | 4,297,578 |  | 67,799 |  | 255,886 |  | 437,413 |
| Jasper |  | 17,327 |  | 34,655 |  | 4,171,526 |  | 145,116 |  | - |  | 699,590 |
| Jay |  | 6,515 |  | 13,030 |  | 2,896,724 |  | 87,952 |  |  |  | 488,624 |
| Jefferson |  | 10,703 |  | 21,406 |  | 4,250,491 |  | 113,721 |  |  |  | 858,928 |
| Jennings |  | 7,175 |  | 14,350 |  | 2,741,781 |  | 76,235 |  | 684,324 |  | 403,599 |
| Johnson |  | 54,282 |  | 108,564 |  | 8,814,053 |  | 257,840 |  | 2,096,645 |  | 1,017,789 |
| Knox |  | 11,263 |  | 22,526 |  | 5,611,851 |  | 199,920 |  |  |  | 398,433 |
| Kosciusko |  | 48,251 |  | 96,502 |  | 6,809,435 |  | 349,820 |  |  |  | 609,170 |
| Lagrange |  | 17,540 |  | 35,081 |  | 2,988,444 |  | 377,118 |  | 120,590 |  | 291,609 |
| Lake |  | 195,525 |  | 391,050 |  | 99,130,104 |  | 1,539,758 |  | 9,701,644 |  | 2,395,179 |
| Laporte |  | 45,200 |  | 90,400 |  | 21,577,389 |  | 384,201 |  |  |  | 1,005,702 |
| Lawrence |  | 11,803 |  | 23,607 |  | 4,524,090 |  | 162,298 |  | 243,447 |  | 861,653 |
| Madison |  | 33,125 |  | 66,249 |  | 16,827,356 |  | 128,358 |  | 111,796 |  | 877,805 |
| Marion |  | 357,711 |  | 715,422 |  | 119,654,314 |  | 1,654,413 |  | 18,824,539 |  |  |
| Marshall |  | 22,143 |  | 44,285 |  | 5,048,517 |  | 260,176 |  |  |  | 725,171 |
| Martin |  | 2,651 |  | 5,301 |  | 1,155,342 |  | 71,236 |  |  |  | 102,712 |
| Miami |  | 9,782 |  | 19,565 |  | 4,465,688 |  | 177,307 |  | - |  | 347,277 |
| Monroe |  | 53,970 |  | 107,939 |  | 12,493,937 |  | 418,264 |  | 1,888,932 |  | 1,436,938 |
| Montgomery |  | 15,820 |  | 31,640 |  | 4,745,971 |  | 116,672 |  |  |  | 494,372 |
| Morgan |  | 27,266 |  | 54,532 |  | 5,194,210 |  | 259,029 |  |  |  | 340,827 |
| Newton |  | 6,299 |  | 12,597 |  | 3,620,101 |  | 92,904 |  | - |  | 220,450 |
| Noble |  | 18,216 |  | 36,432 |  | 5,273,493 |  | 132,065 |  | 154,835 |  |  |
| Ohio |  | 2,431 |  | 4,862 |  | 599,596 |  | 42,850 |  |  |  | 91,170 |
| Orange |  | 5,651 |  | 11,301 |  | 1,337,801 |  | 85,467 |  |  |  | 423,802 |
| Owen |  | 5,911 |  | 11,822 |  | 1,757,072 |  | 100,489 |  |  |  | 356,882 |
| Parke |  | 5,991 |  | 11,981 |  | 1,952,946 |  | 134,789 |  |  |  | 246,365 |
| Perry |  | 4,864 |  | 9,729 |  | 2,209,011 |  | 75,397 |  | 234,096 |  | 318,613 |
| Pike |  | 5,175 |  | 10,349 |  | 3,924,955 |  | 161,707 |  |  |  | 300,775 |
| Porter |  | 85,523 |  | 171,198 |  | 26,973,077 |  | 351,176 |  | 2,146,310 |  | 533,064 |
| Posey |  | 16,220 |  | 32,439 |  | 6,560,805 |  | 137,866 |  | - |  | 1,013,721 |
| Pulaski |  | 5,673 |  | 11,345 |  | 3,218,454 |  | 97,851 |  |  |  | 171,594 |
| Putnam |  | 13,844 |  | 27,688 |  | 2,576,750 |  | 173,052 |  |  |  | 972,555 |
| Randolph |  | 8,389 |  | 16,778 |  | 3,454,081 |  | 109,054 |  | - |  | 367,009 |
| Ripley |  | 10,894 |  | 21,788 |  | 1,850,644 |  | 66,727 |  | - |  | 544,708 |
| Rush |  | 6,808 |  | 13,615 |  | 3,046,366 |  | 250,176 |  |  |  | 176,145 |
| St Joseph |  | 80,420 |  | 160,839 |  | 34,711,092 |  | 874,563 |  | 7,086,974 |  | 874,563 |
| Scott |  | 6,464 |  | 12,929 |  | 2,266,541 |  | 103,429 |  | 397,554 |  | 80,804 |
| Shelby |  | 18,710 |  | 37,421 |  | 4,560,671 |  | 107,585 |  | . |  | 547,281 |
| Spencer |  | 10,397 |  | 20,795 |  | 5,005,049 |  | 119,570 |  | - |  | 621,245 |
| Starke |  | 8,546 |  | 17,093 |  | 2,602,392 |  | 227,549 |  |  |  | 67,303 |
| Steuben |  | 26,503 |  | 53,007 |  | 4,260,408 |  | 178,897 |  | 841,480 |  | 198,775 |
| Sullivan |  | 6,615 |  | 13,230 |  | 4,461,704 |  | 181,081 |  | - |  | 340,664 |
| Switzerland |  | 4,129 |  | 8,259 |  | 1,078,815 |  | 59,877 |  |  |  | 243,121 |
| Tippecanoe |  | 62,805 |  | 125,610 |  | 18,150,699 |  | 290,474 |  |  |  | 2,747,727 |
| Tipton |  | 6,802 |  | 13,603 |  | 2,148,431 |  | 79,918 |  | - |  | 449,751 |
| Union |  | 2,813 |  | 5,626 |  | 1,009,183 |  | 48,877 |  | - |  | 122,368 |
| Vanderburgh |  | 66,932 |  | ${ }^{133,888}$ |  | 31,906,882 |  | 401,663 |  |  |  | 2,418,326 |
| Vermillion |  | 6,537 |  | 13,073 |  | 4,703,821 |  | 155,242 |  |  |  | 303,130 |
| Vigo |  | 32,124 |  | 64,249 |  | 18,391,247 |  | 678,629 |  | - |  | 1,168,527 |
| Wabash |  | 10,602 |  | 21,203 |  | 3,443,042 |  | 86,139 |  | - |  | 357,807 |
| Warren |  | 3,971 |  | 7,942 |  | 2,383,975 |  | 26,803 |  |  |  | 257,110 |
| Warrick |  | 26,477 |  | 52,953 |  | 9,654,019 |  | 354,124 |  | 724,796 |  | 287,933 |
| Washington |  | 7,765 |  | 15,531 |  | 2,901,291 |  | 111,625 |  | - |  | 339,730 |
| Wayne |  | 21,973 |  | 43,945 |  | 11,898,181 |  | 302,124 |  | . |  | 1,208,495 |
| Wells |  | 10,929 |  | 21,859 |  | 3,455,029 |  | 157,109 |  |  |  |  |
| White |  | 13,896 |  | 27,792 |  | 4,069,859 |  | 105,959 |  | - |  | 903,255 |
| Whitley |  | 12,431 |  | 24,861 |  | 3,245,970 |  | 108,769 |  | 484,798 |  | 526,751 |
| Totals | \$ | 2,560,886 | \$ | 5,120,880 | \$ | 834,463,830 | \$ | 19,953,176 | \$ | 68,185,806 | \$ | 55,725,381 |

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County
continued

| County |  | County Health Fund |  | County Welfare Family and Children |  | Hospital Care for Indigent Fund |  | County Medical Assist to Wards Fund |  | Children with Special Health Care Needs Fund | Children's <br> Psychiatric <br> Residential <br> Treatment |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 204,068 | \$ | 1,566,480 | \$ | 239,303 | \$ | 27,894 | \$ | 44,044 | \$ |  |
| Allen |  | 2,454,816 |  | 27,420,132 |  | 2,615,261 |  | 272,757 |  | 401,114 |  | 930,584 |
| Bartholomew |  | 929,046 |  | 3,284,684 |  | 453,515 |  | 110,077 |  | 132,092 |  | 127,689 |
| Benton |  | 67,684 |  | 499,915 |  | 42,154 |  | 12,468 |  | 11,281 |  | 37,998 |
| Blackford |  | 136,134 |  |  |  | 144,168 |  | 14,283 |  | 26,781 |  | 20,532 |
| Boone |  | 584,402 |  | 1,076,530 |  | 351,520 |  | 17,576 |  | 30,758 |  | 123,032 |
| Brown |  | 361,403 |  | 461,149 |  | 103,186 |  | 1,371 |  | 14,394 |  |  |
| Carroll |  | 92,543 |  | 77,821 |  | 116,731 |  | 4,207 |  | 25,239 |  | 49,427 |
| Cass |  | 138,937 |  | 771,100 |  | 583,535 |  | 143,105 |  | 25,009 |  |  |
| Clark |  | 164,332 |  | 2,923,114 |  | 990,971 |  | 134,453 |  | 343,603 |  | 582,631 |
| Clay |  | 193,620 |  | 50,026 |  | 107,464 |  | 926 |  | 25,013 |  | 88,009 |
| Clinton |  | 144,100 |  |  |  | 192,656 |  | 46,989 |  | 26,627 |  | 36,025 |
| Crawford |  | 102,087 |  | 1,286,613 |  | 46,577 |  | 957 |  | 10,209 |  | 6,699 |
| Daviess |  | 139,449 |  | 1,109,783 |  | 47,645 |  | 41,835 |  | 47,645 |  | 54,618 |
| Dearborn |  | 484,451 |  | 3,346,022 |  | 261,784 |  | 24,072 |  | 18,054 |  | 583,748 |
| Decatur |  | 244,383 |  | 1,309,575 |  | 251,024 |  | 7,969 |  | 21,251 |  | 71,721 |
| Dekalb |  | 224,621 |  | 2,631,568 |  | 144,252 |  | 24,729 |  | 39,154 |  | 65,944 |
| Delaware |  | 804,405 |  | 13,770,925 |  | 1,012,509 |  | 48,024 |  | 152,076 |  | 816,411 |
| Dubois |  | 278,098 |  | 1,303,582 |  | 126,013 |  | 43,453 |  | 19,554 |  | 63,006 |
| Elkhart |  | 1,645,783 |  | 9,747,348 |  | 1,058,004 |  | 205,723 |  | 284,094 |  |  |
| Fayette |  | 162,635 |  | 1,961,553 |  | 207,811 |  | 18,071 |  | 35,238 |  | 152,696 |
| Floyd |  | 253,875 |  | 4,217,945 |  | 573,031 |  | 116,057 |  | 123,311 |  | 134,191 |
| Fountain |  | 185,756 |  | 875,813 |  | 63,411 |  | 4,476 |  | 10,444 |  | 37,300 |
| Franklin |  | 156,447 |  | 246,622 |  | 32,593 |  | 61,927 |  | 52,149 |  | 176,003 |
| Futton |  | 163,272 |  | 744,025 |  | 224,241 |  | 20,667 |  | 24,801 |  | 191,173 |
| Gibson |  | 405,549 |  | 1,625,522 |  | 191,140 |  | 24,931 |  | 31,580 |  | 219,396 |
| Grant |  | 156,066 |  | 3,153,931 |  | 1,460,498 |  | 149,078 |  | 88,515 |  | 256,228 |
| Greene |  | 124,765 |  | 957,732 |  | 107,711 |  | 6,283 |  | 27,825 |  | 138,229 |
| Hamilton |  | 1,259,648 |  | 1,546,936 |  | 287,288 |  | 22,099 |  | 44,198 |  | 220,991 |
| Hancock |  | 246,473 |  | 1,103,770 |  | 150,027 |  | 3,572 |  | 28,577 |  | 7,144 |
| Harrison |  | 424,465 |  | 1,871,071 |  | 112,302 |  | 13,324 |  | 41,875 |  | 119,916 |
| Hendricks |  | 719,527 |  | 1,167,232 |  | 143,905 |  | 47,968 |  | 63,958 |  | 31,979 |
| Henry |  | 496,860 |  | 1,916,204 |  | 445,215 |  | 74,796 |  | 37,398 |  |  |
| Howard |  | 482,755 |  | 1,186,957 |  | 916,791 |  | 79,721 |  | 88,579 |  | 234,734 |
| Huntington |  | 110,119 |  | 395,499 |  | 296,237 |  | 184,566 |  | 46,529 |  |  |
| Jackson |  | 168,404 |  | 981,991 |  | 328,059 |  | 2,187 |  | 63,425 |  | 137,785 |
| Jasper |  | 136,453 |  | 1,284,387 |  | 175,439 |  | 45,484 |  | 15,161 |  | 12,995 |
| Jay |  | 166,946 |  | 627,881 |  | 313,533 |  | 32,575 |  | 36,647 |  |  |
| Jefferson |  | 267,579 |  | 2,636,990 |  | 169,913 |  | 13,379 |  | 46,826 |  | 46,826 |
| Jennings |  | 169,512 |  | 709,437 |  | 231,397 |  | 34,979 |  | 25,113 |  | 17,041 |
| Johnson |  | 529,250 |  | 2,008,437 |  | 6,785 |  | 6,785 |  | 74,638 |  |  |
| Knox |  |  |  | 1,564,166 |  | 381,538 |  | 85,881 |  | 19,710 |  | 60,539 |
| Kosciusko |  | 566,950 |  | 422,197 |  | 247,287 |  | 18,094 |  | 48,251 |  | 633,296 |
| Lagrange |  | 206,100 |  | 1,808,853 |  | 30,696 |  | 57,006 |  | 15,348 |  |  |
| Lake |  | 1,828,409 |  | 69,229,178 |  | 24,362,453 |  | 7,087,770 |  | 757,659 |  |  |
| Laporte |  | 1,412,503 |  | 2,599,006 |  | 2,073,555 |  | 141,250 |  | 124,300 |  | 186,450 |
| Lawrence |  | 134,264 |  | 1,714,454 |  | 451,483 |  | 7,377 |  | 47,214 |  | 20,656 |
| Madison |  | 699,760 |  | 6,894,082 |  | 1,478,191 |  | 128,358 |  | 161,483 |  | 629,370 |
| Marion |  |  |  | 66,802,520 |  | 536,566 |  | 447,139 |  | 1,341,416 |  | 1,743,841 |
| Marshall |  | 298,925 |  | 3,980,136 |  | 268,479 |  | 5,536 |  | 58,124 |  | 238,033 |
| Martin |  | 31,808 |  | 225,303 |  | 124,248 |  | 44,729 |  | 20,542 |  | 95,423 |
| Miami |  | 151,628 |  | 1,777,960 |  | 196,872 |  | 62,363 |  | 46,467 |  |  |
| Monroe |  | 398,025 |  | 5,626,319 |  | 398,025 |  | 40,477 |  | 47,223 |  |  |
| Montgomery |  | 98,874 |  | 2,036,812 |  | 185,884 |  | 43,505 |  | 25,707 |  | 69,212 |
| Morgan |  | 381,727 |  | 1,370,126 |  | 347,644 |  | 92,023 |  | 92,023 |  | 47,716 |
| Newton |  | 114,949 |  | 763,701 |  | 135,419 |  | 325,164 |  | 15,746 |  | 18,108 |
| Noble |  | 273,238 |  | 1,115,722 |  | 204,929 |  | 40,986 |  | 15,939 |  | 81,971 |
| Ohio |  | 124,903 |  | 54,702 |  | 74,760 |  |  |  | 1,823 |  | 164,714 |
| Orange |  | 22,603 |  | 126,434 |  | 92,530 |  | 3,532 |  | 40,261 |  |  |
| Owen |  | 91,622 |  | 517,220 |  | 89,405 |  | 2,956 |  | 20,689 |  |  |
| Parke |  | 52,418 |  | 235,132 |  | 104,087 |  | 11,232 |  | 35,944 |  |  |
| Perry |  | 79,045 |  | 292,467 |  | 119,784 |  | 6,688 |  | 29,186 |  | 608 |
| Pike |  | 66,623 |  | 707,630 |  | 128,719 |  | 48,512 |  | 1,294 |  |  |
| Porter |  | 875,307 |  | 5,083,961 |  | 1,012,677 |  | 10,690 |  | 128,284 |  | 267,411 |
| Posey |  | 107,454 |  | 825,169 |  | 162,195 |  | 4,055 |  | 24,329 |  |  |
| Pulaski |  | 77,288 |  | 469,402 |  | 125,505 |  | 336,098 |  | 14,181 |  |  |
| Putnam |  | 155,747 |  | 427,439 |  | 109,023 |  | 5,192 |  | 48,455 |  |  |
| Randolph |  | 219,157 |  | 1,696,631 |  | 190,845 |  | 35,652 |  | 36,701 |  | 191,893 |
| Ripley |  | 179,753 |  | 3,058,533 |  | 118,474 |  | 10,894 |  | 28,597 |  | 59,918 |
| Rush |  | 139,554 |  | 862,003 |  | 61,268 |  | 11,913 |  | 22,975 |  | 160,828 |
| St Joseph |  | 954,982 |  | 18,888,544 |  | 5,719,841 |  | 201,049 |  | 482,517 |  | 713,724 |
| Scott |  | 228,674 |  | 602,795 |  | 105,853 |  | 39,594 |  | 57,371 |  | 59,795 |
| Shelby |  | 306,384 |  | 425,663 |  | 32,743 |  | 252,591 |  | 30,404 |  | 67,825 |
| Spencer |  | 183,254 |  | 596,551 |  | 155,961 |  | 6,498 |  | 19,495 |  |  |
| Starke |  | 102,557 |  | 584,363 |  | 285,237 |  | 12,820 |  | 42,732 |  | 92,943 |
| Steuben |  |  |  | 2,179,898 |  | 72,884 |  | 92,762 |  | 26,503 |  | 106,013 |
| Sullivan |  | 69,456 |  |  |  | 113,279 |  | 8,269 |  | 23,152 |  | 41,343 |
| Switzerland |  | 235,378 |  | 122,335 |  | 35,100 |  | 3,097 |  | 22,196 |  | 42,327 |
| Tippecanoe |  |  |  | 8,596,460 |  | 361,130 |  | 439,636 |  | 102,058 |  | 463,188 |
| Tipton |  | 166,637 |  | 339,226 |  | 53,562 |  | 7,652 |  | 20,405 |  |  |
| Union |  | 137,488 |  | 360,774 |  | 45,009 |  | 352 |  | 2,110 |  | 5,626 |
| Vanderburgh |  | 2,334,655 |  | 6,995,572 |  | 3,958,024 |  | 192,451 |  | 292,884 |  | 92,041 |
| Vermillion |  | 120,108 |  | 617,698 |  | 77,621 |  | 1,634 |  | 22,061 |  |  |
| Vigo |  | 1,019,951 |  | 3,284,725 |  | 586,271 |  | 36,140 |  | 208,809 |  | 172,669 |
| Wabash |  | 136,497 |  | 1,383,521 |  | 496,954 |  | 161,676 |  | 19,878 |  | 113,968 |
| Warren |  | 9,927 |  | 55,095 |  | 15,387 |  | 1,489 |  | 7,445 |  |  |
| Warrick |  | 403,768 |  | 1,274,185 |  | 330,957 |  | 29,786 |  | 79,430 |  |  |
| Washington |  | 246,547 |  | 1,156,051 |  | 143,657 |  | 9,707 |  | 29,120 |  | 18,442 |
| Wayne |  | 1,161,803 |  | 705,871 |  | 497,131 |  | 38,452 |  | 164,795 |  | 140,076 |
| Wells |  | 79,238 |  | 306,021 |  | 177,601 |  | 46,450 |  | 16,394 |  |  |
| White |  | 105,959 |  | 293,558 |  | 5,211 |  | 1,737 |  | 13,896 |  | 41,689 |
| Whitley |  | 212,876 |  | 371,368 |  | 251,722 |  | 31,077 |  | 23,308 |  | 29,523 |
| $\underline{\text { Totals }}$ | \$ | 33,185,492 | \$ | 335,283,840 | \$ | 62,659,276 | \$ | 12,875,784 | \$ | 7,681,613 | \$ | 12,663,879 |

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County
continued

| County |  | Cumulative Capital Development |  | Other <br> County <br> Funds |  | Township General Fund |  | Township Assistance Fund |  | Township Fire Fighting Fund |  | Other Township Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 318,581 | \$ | 667,993 | \$ | 252,882 | \$ | 125,195 | \$ | 133,010 | \$ | 28,519 |
| Allen |  | 3,353,311 |  | 2,069,747 |  | 960,307 |  | 3,055,923 |  | 716,519 |  | 1,680,266 |
| Bartholomew |  | - |  | 228,959 |  | 362,251 |  | 545,263 |  | 372,407 |  | 429,420 |
| Benton |  | 97,964 |  | 404,919 |  | 93,001 |  | 30,064 |  | 114,481 |  | 36,948 |
| Blackford |  | 99,088 |  | 659,247 |  | 54,678 |  | 161,638 |  | 56,835 |  | 55,464 |
| Boone |  | 619,554 |  | 1,722,447 |  | 137,499 |  | 194,376 |  | 404,371 |  | 994,023 |
| Brown |  | 166,187 |  | 677,802 |  | 67,982 |  | 44,984 |  | 49,588 |  | 89,301 |
| Carroll |  | 231,359 |  | 42,763 |  | 178,147 |  | 85,282 |  | 263,425 |  | 185,321 |
| Cass |  | 282,042 |  | 1,101,770 |  | 231,052 |  | 152,399 |  | 424,719 |  | 173,366 |
| Clark |  | 896,355 |  | 2,728,904 |  | 321,593 |  | 468,677 |  | 235,375 |  | 133,084 |
| Clay |  | 177,871 |  | 58,364 |  | 87,171 |  | 104,093 |  | 186,340 |  | 35,808 |
| Clinton |  | 258,440 |  | 261,573 |  | 238,172 |  | 250,902 |  | 311,537 |  | 134,099 |
| Crawford |  | 68,271 |  | 362,727 |  | 65,800 |  | 20,821 |  | 23,250 |  |  |
| Daviess |  | 307,950 |  | 115,046 |  | 177,906 |  | 132,117 |  | 108,563 |  | 46,317 |
| Dearborn |  | 454,361 |  | 1,892,669 |  | 113,726 |  | 63,854 |  | 408,107 |  | 17,243 |
| Decatur |  | 235,086 |  | 932,375 |  | 159,565 |  | 25,901 |  | 249,824 |  | 73,507 |
| Dekalb |  | 410,088 |  | 206,074 |  | 236,068 |  | 58,342 |  | 248,806 |  | 119,946 |
| Delaware |  |  |  |  |  | 425,987 |  | 1,648,236 |  | 738,937 |  | 750,998 |
| Dubois |  | 614,856 |  | 117,322 |  | 142,530 |  | 71,214 |  | 227,721 |  | 44,390 |
| Elkhart |  | 1,361,690 |  | 5,781,753 |  | 1,013,234 |  | 719,245 |  | 1,881,599 |  | 3,706,193 |
| Fayette |  | 231,302 |  | 135,529 |  | 164,900 |  | 51,233 |  | 52,014 |  |  |
| Floyd |  |  |  | 1,005,885 |  | 46,312 |  | 161,392 |  | 64,431 |  | 56,673 |
| Fountain |  | 140,249 |  |  |  | 84,099 |  | 84,141 |  | 90,530 |  | 50,504 |
| Franklin |  | 176,003 |  | 158,620 |  | 78,537 |  | 51,392 |  | 66,960 |  | 8,692 |
| Fulton |  | 284,176 |  | 255,242 |  | 122,831 |  | 21,223 |  | 314,702 |  | 70,967 |
| Gibson |  |  |  |  |  | 312,495 |  | 174,121 |  | 212,360 |  | 2,475,163 |
| Grant |  | 468,198 |  |  |  | 265,155 |  | 293,250 |  | 345,785 |  | 60,195 |
| Greene |  | 183,109 |  | 509,833 |  | 97,892 |  | 155,957 |  | 272,926 |  | 269,618 |
| Hamilton |  | 3,491,656 |  | 10,099,283 |  | 590,048 |  | 460,260 |  | 5,495,736 |  | 5,610,781 |
| Hancock |  | 585,820 |  | 1,071,622 |  | 224,777 |  | 156,620 |  | 2,309,622 |  | 2,021,308 |
| Harrison |  | 317,873 |  | 1,231,519 |  | 135,079 |  | 53,604 |  | 105,006 |  | 209,214 |
| Hendricks |  | 1,471,032 |  | 519,658 |  | 837,796 |  | 244,005 |  | 2,851,083 |  | 4,672,545 |
| Henry |  | 308,089 |  | 772,893 |  | 198,884 |  | 171,460 |  | 471,592 |  | 159,543 |
| Howard |  | 1,054,088 |  | 4,623,817 |  | 657,130 |  | 509,411 |  | 425,614 |  | 702,766 |
| Huntington |  |  |  | 324,154 |  | 159,146 |  | 54,720 |  | 223,301 |  | 200,701 |
| Jackson |  | 391,484 |  | 662,680 |  | 250,109 |  | 44,860 |  | 97,330 |  | 99,771 |
| Jasper |  | 467,838 |  | 651,940 |  | 257,642 |  | 49,338 |  | 271,359 |  | 200,384 |
| Jay |  | 185,677 |  | 492,695 |  | 108,081 |  | 124,230 |  | 125,664 |  | 6,722 |
| Jefferson |  | 199,346 |  | 743,869 |  | 162,690 |  | 153,518 |  | 167,633 |  | 15,853 |
| Jennings |  |  |  | 89,689 |  | 109,332 |  | 78,003 |  | 72,437 |  | 91,488 |
| Johnson |  | 1,316,341 |  | 318,907 |  | 300,812 |  | 241,381 |  | 83,937 |  | 17,585 |
| Knox |  |  |  | 489,946 |  | 261,028 |  | 218,996 |  | 217,827 |  | 99,135 |
| Kosciusko |  | 820,268 |  | 150,785 |  | 376,182 |  | 224,452 |  | 829,904 |  | 999,542 |
| Lagrange |  | 403,429 |  | 736,696 |  | 149,971 |  | 81,835 |  | 303,526 |  | 233,821 |
| Lake |  | 2,321,857 |  | 14,982,091 |  | 3,552,808 |  | 16,866,875 |  | 1,156,882 |  | 3,517,665 |
| Laporte |  |  |  | 1,988,804 |  | 352,207 |  | 356,813 |  | 941,226 |  | 584,547 |
| Lawrence |  | 150,494 |  | 762,799 |  | 124,249 |  | 183,713 |  | 177,483 |  | 145,046 |
| Madison |  |  |  |  |  | 367,737 |  | 456,103 |  | 684,323 |  | 719,367 |
| Marion |  | 5,723,375 |  |  |  | 1,659,040 |  | 4,683,955 |  | 55,219,511 |  | 11,698,610 |
| Marshall |  | 495,441 |  |  |  | 367,513 |  | 158,407 |  | 626,005 |  | 616,273 |
| Martin |  | 63,615 |  |  |  | 82,363 |  | 40,585 |  | 33,301 |  | 11,886 |
| Miami |  | - |  | 475,672 |  | 177,169 |  | 88,432 |  | 157,928 |  | 6,011 |
| Monroe |  | 2,246,480 |  | 640,888 |  | 592,393 |  | 766,895 |  | 1,599,116 |  | 718,248 |
| Montgomery |  | 401,430 |  | 1,235,930 |  | 78,617 |  | 287,255 |  | 303,443 |  | 370,265 |
| Morgan |  | 610,081 |  | 37,491 |  | 628,398 |  | 179,214 |  | 1,334,847 |  | 1,348,184 |
| Newton |  | 140,143 |  | 555,849 |  | 304,426 |  | 27,069 |  | 270,647 |  | 58,340 |
| Noble |  | 655,771 |  | 478,167 |  | 414,253 |  | 112,880 |  | 298,140 |  | 205,381 |
| Ohio |  | 45,281 |  | 72,024 |  | 28,525 |  | 9,906 |  | 23,896 |  |  |
| Orange |  | 141,267 |  | 5,651 |  | 85,660 |  | 46,952 |  |  |  | 5,416 |
| Owen |  | 114,527 |  | 209,844 |  | 105,538 |  | 25,390 |  | 76,676 |  | 30,291 |
| Parke |  | 149,766 |  | 393,884 |  | 143,923 |  | 27,413 |  | 138,559 |  | 211,778 |
| Perry |  | 161,739 |  |  |  | 100,736 |  | 9,750 |  | 26,514 |  |  |
| Pike |  | 115,782 |  | 214,747 |  | 197,172 |  | 21,208 |  | 72,169 |  | 2,774 |
| Porter |  | 2,015,931 |  | 3,196,737 |  | 1,056,970 |  | 961,232 |  | 2,091,507 |  | 1,741,504 |
| Posey |  | 399,406 |  | 255,458 |  | 283,480 |  | 85,037 |  | 607,242 |  | 484,871 |
| Pulaski |  | 137,559 |  | 375,805 |  | 150,664 |  | 27,784 |  | 221,229 |  | 37,114 |
| Putnam |  |  |  | 455,128 |  | 106,136 |  | 100,707 |  | 98,261 |  | 111,394 |
| Randolph |  | 214,963 |  | 543,174 |  | 166,490 |  | 124,384 |  | 184,291 |  | 60,943 |
| Ripley |  | 253,289 |  | 130,509 |  | 118,104 |  | 67,834 |  | 96,095 |  | 66,835 |
| Rush |  | 160,828 |  | 129,343 |  | 99,774 |  | 61,379 |  | 196,606 |  | 35,774 |
| St Joseph |  | 2,050,699 |  | 3,598,775 |  | 976,062 |  | 1,119,362 |  | 2,338,114 |  | 6,417,113 |
| Scott |  | 149,487 |  | 425,027 |  | 91,399 |  | 97,191 |  | 121,196 |  | 15,025 |
| Shelby |  | 381,225 |  | 1,061,818 |  | 185,537 |  | 47,962 |  | 295,968 |  | 218,217 |
| Spencer |  | 248,238 |  | 45,489 |  | 250,481 |  | 63,091 |  | 327,676 |  | 78.537 |
| Starke |  | 137,811 |  |  |  | 148,646 |  | 44,593 |  | 422,155 |  | 111,466 |
| Steuben |  | 417,427 |  | 255,094 |  | 189,114 |  | 169,394 |  | 578,885 |  | 43,538 |
| Sullivan |  |  |  | 31,420 |  | 188,747 |  | 145,883 |  | 170,896 |  | 279,061 |
| Switzerland |  | 81,040 |  | 64,522 |  | 65,343 |  | 43,646 |  | 38,498 |  |  |
| Tippecanoe |  | 1,538,727 |  | 1,004,883 |  | 309,324 |  | 187,166 |  | 857,991 |  | 904,426 |
| Tipton |  | 149,634 |  |  |  | 130,724 |  | 46,919 |  | 287,067 |  | 120,785 |
| Union |  | 67,513 |  | 73,843 |  | 26,112 |  | 4,863 |  | 72,951 |  |  |
| Vanderburgh |  | 1,556,437 |  | 3,776,133 |  | 447,666 |  | 1,519,004 |  |  |  | 1,695,528 |
| Vermilion |  | 119,291 |  | 133,181 |  | 191,200 |  | 177,132 |  | 213,967 |  | 64,029 |
| Vigo |  | 686,660 |  | 1,401,429 |  | 328,344 |  | 737,558 |  | 216,137 |  | 165,860 |
| Wabash |  | 286,246 |  |  |  | 216,020 |  | 81,791 |  | 385,924 |  | 118,117 |
| Warren |  | 92,818 |  | 29,781 |  | 92,698 |  | 44,191 |  | 73,218 |  | 7,739 |
| Warrick |  | 698,320 |  | 1,011,038 |  | 293,304 |  | 189,026 |  | 744,403 |  | 504,973 |
| Washington |  | 165,982 |  | 353,319 |  | 149,139 |  | 71,592 |  | 217,934 |  | 66,507 |
| Wayne |  | 513,610 |  | 329,589 |  | 290,742 |  | 513,443 |  | 868,664 |  | ${ }^{119,713}$ |
| Wells |  |  |  | 30,056 |  | 69,474 |  | 141,061 |  | 119,503 |  | 77,276 |
| White |  |  |  | 1,087,380 |  | 148,375 |  | 90,302 |  | 281,102 |  | 141,375 |
| Whitley |  | 279,691 |  | 43,508 |  | 307,762 |  | 84,153 |  | 255,168 |  | 358,352 |
| Totals | \$ | 48,788,915 |  | 86,973,994 | \$ | 27,711,033 | \$ | 43,214,429 | \$ | 98,150,006 | \$ | 61,363,339 |

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

| County |  | School General Fund |  | Pre-School Special Education Fund |  | SchoolDebt ServiceFund |  | School <br> Pension Debt Service Fund |  | SchoolCapital ProjectsFund |  | School Transporation Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 10,064,472 | \$ | 30,067 | \$ | 5,855,821 | \$ | 587,787 | \$ | 4,173,226 | \$ | 2,525,427 |
| Allen |  | 104,365,397 |  | 350,109 |  | 40,978,056 |  | 5,005,954 |  | 41,948,291 |  | 24,258,360 |
| Bartholomew |  | 25,656,443 |  | 87,209 |  | 10,679,012 |  | 1,681,745 |  | 12,750,033 |  | 4,364,531 |
| Benton |  | 4,397,006 |  | 10,308 |  | 1,805,160 |  | 136,475 |  | 1,552,537 |  | 1,147,682 |
| Blackford |  | 3,237,688 |  | 8,928 |  | 2,214,563 |  | 364,326 |  | 1,228,403 |  | 613,273 |
| Boone |  | 30,106,374 |  | 68,922 |  | 23,859,455 |  | 993,623 |  | 8,688,124 |  | 5,438,269 |
| Brown |  | 6,124,895 |  | 45,352 |  | 2,897,836 |  | 129,204 |  | 2,483,652 |  | 2,039,611 |
| Carroll |  | 7,110,146 |  | 18,681 |  | 3,543,986 |  | 415,990 |  | 2,815,131 |  | 1,783,569 |
| Cass |  | 9,378,867 |  | 27,397 |  | 5,978,352 |  | 884,109 |  | 4,411,373 |  | 2,340,876 |
| Clark |  | 29,869,012 |  | 83,000 |  | 26,390,623 |  | 799,616 |  | 12,433,081 |  | 6,153,345 |
| Clay |  | 5,667,878 |  | 27,116 |  | 4,023,645 |  | 401,231 |  | 2,865,721 |  | 1,758,497 |
| Clinton |  | 9,691,700 |  | 25,745 |  | 6,995,076 |  | 708,395 |  | 4,024,200 |  | 2,034,690 |
| Crawford |  | 1,994,203 |  | 6,061 |  | 1,349,780 |  | 437,059 |  | 896,769 |  | 1,196,649 |
| Daviess |  | 7,329,691 |  | 19,505 |  | 3,574,469 |  | 1,074,198 |  | 3,382,577 |  | 1,743,631 |
| Dearborn |  | 19,242,544 |  | 51,987 |  | 9,467,512 |  | 1,099,992 |  | 4,860,985 |  | 4,244,999 |
| Decatur |  | 8,044,706 |  | 23,368 |  | 3,342,841 |  | 552,634 |  | 3,459,308 |  | 1,668,786 |
| Dekalb |  | 13,702,721 |  | 39,632 |  | 6,977,993 |  | 1,670,539 |  | 4,973,517 |  | 3,518,309 |
| Delaware |  | 30,976,556 |  | 85,696 |  | 13,310,966 |  | 2,111,525 |  | 12,419,370 |  | 7,642,687 |
| Dubois |  | 15,581,901 |  | 53,368 |  | 9,331,650 |  | 2,057,128 |  | 7,101,046 |  | 3,238,475 |
| Elkhart |  | 59,945,920 |  | 218,575 |  | 48,827,604 |  | 4,710,103 |  | 30,250,113 |  | 14,155,533 |
| Fayette |  | 6,272,273 |  | 22,588 |  | 1,566,713 |  | 150,889 |  | 2,209,119 |  | 1,991,370 |
| Floyd |  | 22,594,839 |  | 68,909 |  | 16,320,510 |  | 1,595,783 |  | 10,615,585 |  | 4,442,805 |
| Fountain |  | 5,040,348 |  | 12,974 |  | 2,297,960 |  | 117,620 |  | 2,079,891 |  | 1,111,784 |
| Franklin |  | 6,680,053 |  | 19,692 |  | 2,832,131 |  | 222,746 |  | 2,551,117 |  | 2,457,423 |
| Fulton |  | 6,910,579 |  | 18,165 |  | 2,832,176 |  | 267,439 |  | 2,539,238 |  | 1,354,352 |
| Gibson |  | 11,876,172 |  | 35,789 |  | 4,520,443 |  | 1,025,140 |  | 4,001,242 |  | 3,951,371 |
| Grant |  | 19,722,193 |  | 49,164 |  | 4,460,099 |  | 1,781,273 |  | 6,615,537 |  | 3,663,184 |
| Greene |  | 6,510,599 |  | 18,295 |  | 3,788,492 |  | 983,738 |  | 2,686,065 |  | 2,263,252 |
| Hamilton |  | 151,318,863 |  | 420,877 |  | $83,243,804$ |  | 4,916,868 |  | 49,737,042 |  | 20,841,692 |
| Hancock |  | 23,423,552 |  | 71,761 |  | 19,482,359 |  | 1,733,049 |  | 10,773,846 |  | 4,147,827 |
| Harrison |  | 10,014,120 |  | 30,974 |  | 4,458,311 |  | 1,321,032 |  | 2,900,230 |  | 2,416,738 |
| Hendricks |  | 53,025,055 |  | 130,609 |  | 45,985,482 |  | 2,571,400 |  | 19,963,947 |  | 12,197,777 |
| Henry |  | 12,407,694 |  | 33,381 |  | 5,451,159 |  | 985,635 |  | 4,806,617 |  | 3,917,675 |
| Howard |  | 33,752,056 |  | 109,404 |  | 13,690,004 |  | 1,191,502 |  | 15,467,514 |  | 5,060,423 |
| Huntington |  | 10,365,177 |  | 27,918 |  | 3,624,632 |  | 611,085 |  | 4,362,897 |  | 2,791,758 |
| Jackson |  | 13,527,346 |  | 42,313 |  | 5,534,066 |  | 684,154 |  | 5,600,000 |  | 2,038,263 |
| Jasper |  | 14,616,056 |  | 47,382 |  | 5,455,180 |  | 1,054,284 |  | 5,707,169 |  | 1,988,645 |
| Jay |  | 5,646,046 |  | 17,102 |  | 1,961,009 |  | 478,037 |  | 3,040,868 |  | 1,623,045 |
| Jefferson |  | 8,720,025 |  | 34,672 |  | 3,193,332 |  | 1,499,061 |  | 4,223,109 |  | 2,330,024 |
| Jennings |  | 5,549,035 |  | 17,938 |  | 2,166,877 |  | 330,054 |  | 3,481,712 |  | 2,741,781 |
| Johnson |  | 45,673,309 |  | 131,188 |  | 37,897,846 |  | 2,414,949 |  | 20,408,041 |  | 8,141,266 |
| Knox |  | 9,708,131 |  | 26,266 |  | 4,332,050 |  | 701,567 |  | 3,809,777 |  | 3,176,241 |
| Kosciusko |  | 32,008,595 |  | 86,873 |  | 9,975,234 |  | 1,538,083 |  | 12,929,180 |  | 4,998,829 |
| Lagrange |  | 12,660,048 |  | 35,127 |  | 4,105,481 |  | 433,965 |  | 5,493,978 |  | 2,784,608 |
| Lake |  | 162,736,766 |  | 353,862 |  | 131,400,158 |  | 7,738,848 |  | 54,517,340 |  | 39,837,763 |
| Laporte |  | 35,145,407 |  | 91,839 |  | 20,841,999 |  | 2,166,261 |  | 11,659,304 |  | 8,011,855 |
| Lawrence |  | 9,538,597 |  | 28,025 |  | 9,611,161 |  | 1,007,816 |  | 4,250,309 |  | 3,706,975 |
| Madison |  | 29,116,404 |  | 73,950 |  | 20,162,745 |  | 4,596,377 |  | 12,764,679 |  | 8,151,951 |
| Marion |  | 308,046,341 |  | 979,049 |  | 168,824,316 |  | 15,394,305 |  | 142,127,365 |  | 70,359,008 |
| Marshall |  | 16,350,677 |  | 50,226 |  | 7,144,755 |  | 897,130 |  | 6,253,333 |  | 2,922,463 |
| Martin |  | 2,436,003 |  | 6,810 |  | 709,098 |  | 419,140 |  | 878,476 |  | 1,032,464 |
| Miami |  | 10,124,220 |  | 23,635 |  | 4,176,886 |  | 462,661 |  | 2,771,174 |  | 1,772,845 |
| Monroe |  | 41,075,891 |  | 117,113 |  | 13,690,719 |  | 1,073,419 |  | 10,996,044 |  | 5,738,125 |
| Montgomery |  | 14,132,738 |  | 43,372 |  | 11,093,034 |  | 1,042,614 |  | 5,119,411 |  | 4,219,934 |
| Morgan |  | 20,760,729 |  | 54,585 |  | 7,676,178 |  | 1,342,132 |  | 8,290,356 |  | 4,930,771 |
| Newton |  | 5,714,365 |  | 14,476 |  | 1,860,907 |  | 517,278 |  | 1,857,530 |  | 1,599,165 |
| Noble |  | 14,865,774 |  | 38,259 |  | 7,893,887 |  | 783,361 |  | 6,510,567 |  | 3,600,741 |
| Ohio |  | 1,915,181 |  | 4,559 |  |  |  |  |  | 472,869 |  | 311,194 |
| Orange |  | 3,939,350 |  | 14,127 |  | 1,784,568 |  | 353,123 |  | 1,517,419 |  | 1,328,609 |
| Owen |  | 4,925,139 |  | 12,173 |  | 3,392,642 |  | 352,876 |  | 2,314,685 |  | 2,105,776 |
| Parke |  | 4,475,423 |  | 11,308 |  | 2,753,831 |  | 75,805 |  | 1,839,918 |  | 1,168,517 |
| Perry |  | 4,633,951 |  | 13,613 |  | 2,456,600 |  | 558,989 |  | 1,978,116 |  | 1,118,189 |
| Pike |  | 4,357,037 |  | 16,171 |  | 1,362,221 |  | 585,380 |  | 1,902,969 |  | 2,133,240 |
| Porter |  | 75,932,516 |  | 179,886 |  | 38,631,001 |  | 5,069,384 |  | 27,341,946 |  | 14,048,955 |
| Posey |  | 17,946,109 |  | 51,304 |  | 4,188,321 |  | 972,662 |  | 5,134,183 |  | 2,290,394 |
| Pulaski |  | 4,896,366 |  | 12,604 |  | 1,785,970 |  | 452,658 |  | 942,249 |  | 1,103,990 |
| Putnam |  | 11,356,104 |  | 33,740 |  | 7,461,154 |  | 789,288 |  | 4,374,269 |  | 2,647,645 |
| Randolph |  | 7,226,587 |  | 20,547 |  | 2,048,503 |  | 745,780 |  | 2,531,199 |  | 2,355,028 |
| Ripley |  | 7,757,879 |  | 23,358 |  | 3,139,847 |  | 102,184 |  | 3,236,983 |  | 2,591,580 |
| Rush |  | 5,966,973 |  | 16,088 |  | 1,988,455 |  |  |  | 2,468,419 |  | 1,696,391 |
| St Joseph |  | 62,309,440 |  | 200,408 |  | 39,307,039 |  | 4,181,668 |  | 29,233,651 |  | 18,717,177 |
| Scott |  | 5,486,593 |  | 17,033 |  | 2,313,914 |  | 561,684 |  | 2,107,753 |  | 1,487,557 |
| Shelby |  | 17,089,411 |  | 43,155 |  | 7,867,209 |  | 1,060,978 |  | 5,805,744 |  | 3,533,424 |
| Spencer |  | 9,355,559 |  | 36,081 |  | 3,156,731 |  | 1,082,992 |  | 3,916,709 |  | 2,011,176 |
| Starke |  | 5,270,459 |  | 14,762 |  | 4,598,568 |  | 549,845 |  | 2,003,587 |  | 1,672,058 |
| Steuben |  | 18,123,062 |  | 45,423 |  | 7,167,574 |  | 1,211,755 |  | 5,567,099 |  | 3,363,255 |
| Sullivan |  | 6,260,418 |  | 22,872 |  | 2,280,323 |  | 1,234,184 |  | 2,754,887 |  | 2,244,528 |
| Switzerland |  | 2,735,236 |  | 6,710 |  |  |  |  |  | 794,400 |  | 965,772 |
| Tippecanoe |  | 57,750,569 |  | 170,862 |  | 25,436,591 |  | 106,263 |  | 23,315,590 |  | 8,263,295 |
| Tipton |  | 5,763,518 |  | 15,298 |  | 1,808,888 |  | 288,729 |  | 2,419,045 |  | 1,464,654 |
| Union |  | 2,264,508 |  | 9,846 |  | 1,695,216 |  | 1,295,763 |  |  |  | 590,741 |
| Vanderburgh |  | 57,522,961 |  | 158,996 |  | 3,790,659 |  | 5,849,169 |  | 18,484,720 |  | 11,740,184 |
| Vermillion |  | 5,152,189 |  | 7,734 |  | 3,114,011 |  | 2,819,679 |  | 1,276,340 |  | 321,925 |
| Vigo |  | 24,980,774 |  | 84,327 |  | 8,187,719 |  | - |  | 14,070,508 |  | 4,754,418 |
| Wabash |  | 9,324,427 |  | 25,075 |  | 2,909,398 |  | 464,747 |  | 3,970,624 |  | 1,797,714 |
| Warren |  | 3,386,157 |  | 8,468 |  | 1,176,818 |  | 13,387 |  | 1,386,318 |  | 867,907 |
| Warrick |  | 22,349,534 |  | 86,049 |  | 6,079,682 |  | 1,820,264 |  | 9,402,492 |  | 5,252,289 |
| Washington |  | 6,037,611 |  | 16,332 |  | 3,875,750 |  | 346,461 |  | 2,953,970 |  | 1,757,708 |
| Wayne |  | 20,664,870 |  | 56,188 |  | 6,643,288 |  | 2,260,843 |  | 6,452,604 |  | 4,294,987 |
| Wells |  | 9,365,989 |  | 22,861 |  | 3,513,991 |  | 342,407 |  | 4,055,988 |  | 2,064,300 |
| White |  | 12,135,771 |  | 30,155 |  | 5,195,414 |  | 856,626 |  | 3,963,024 |  | 2,029,952 |
| Whitley |  | 11,592,858 |  | 27,969 |  | 5,073,150 |  | 735,426 |  | 4,757,234 |  | 2,127,137 |
| $\underline{\text { Totals }}$ | \$ | 2,130,804,722 | \$ | 6,181,669 |  | 1,141,850,636 | \$ | 129,013,323 | \$ | 845,464,581 | \$ | 466,405,061 |

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County
continued

| County | School Bus Replacement Fund |  | Other School Funds |  | Library General Fund |  | $\begin{array}{r} \text { Library } \\ \text { Debt Service and } \\ \text { Lease Rental Fund } \\ \hline \end{array}$ |  | Library Capital Projects Fund |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |
| Adams Allen | \$ |  | 10,145,285 | \$ | 17,209,023 | \$ | 6,449,908 | \$ |  | \$ |  |
| Bartholomew |  | 763,269 |  |  | 1,934,111 |  | 24,150 |  |  |  |
| Benton |  | 589,659 |  |  | 374,506 |  | 67,583 |  | 42,959 |  |
| Blackord |  | 164,168 | - |  | 334,507 |  |  |  | 21,500 |  |
| Boone |  | 1,259,027 | - |  | 1,294,965 |  | 1,209,018 |  | 51,618 |  |
| Brown |  | 269,529 | - |  | 145,795 |  | 216,979 |  | 113,595 |  |
| Carroll |  | 532,142 | - |  | 590,024 |  | 118,700 |  | 21,552 |  |
| Cass |  | 645,683 | - |  | 1,029,359 |  | 82,657 |  | 10,713 |  |
| Clark |  | 1,233,151 | - |  | 1,876,379 |  | 483,758 |  | 216,354 |  |
| Clay |  | 866,956 |  |  | 238,241 |  | 115,895 |  |  |  |
| Clinton |  | 756,036 | - |  | 1,323,376 |  | 171,246 |  | 6,673 |  |
| Crawtord |  | 117,719 | - |  | 101,130 |  |  |  | 31,902 |  |
| Daviess |  | 103,673 | - |  | 215,993 |  | 288,915 |  | ${ }^{33,957}$ |  |
| Dearborn |  | 733,435 | - |  | 1,299,692 |  | 612,937 |  | 253,188 |  |
| Decatur |  | 118,572 | . |  | 463,239 |  | 193,524 |  |  |  |
| Dekalb |  | 716,528 | - |  | 1,236,345 |  |  |  | 163,453 |  |
| Delaware |  | 1,229,704 | - |  | 4,438,848 |  |  |  | 60,830 |  |
| Dubois |  | 259,951 | - |  | 1,205,891 |  | 30,766 |  |  |  |
| Elkhart |  | 2,859,109 | - |  | 6,624,840 |  | 724,261 |  | 613,009 |  |
| Fayette |  | 317,137 | - |  | 584,581 |  |  |  | 73,186 |  |
| Floyd |  | 1,135,182 | - |  | 1,381,803 |  |  |  | 290,142 |  |
| Fountain |  | 287,743 | - |  | 278,686 |  | 90,966 |  | 33,039 |  |
| Franklin |  | 153,148 | - |  | 546,673 |  |  |  | 52,233 |  |
| Gibson |  | 761,038 | $:$ |  | ${ }_{1}^{1,7256,988}$ |  | 836.264 |  | 33,512 6.457 |  |
| Greene |  | 503,796 | - |  | 435,898 |  | 262,938 |  | 20,443 |  |
| Hamilton |  | 6,145,262 | 2,008,365 |  | 5,164,031 |  | 4,398,868 |  | 912,893 |  |
| Hancock |  | 1,030,771 |  |  |  |  |  |  |  |  |
| Harison |  | 890,960 |  |  | 1,083,051 |  |  |  |  |  |
| Hendricks |  | 3,997,631 | - |  | 2,240,581 |  | 1,880,806 |  | 695,770 |  |
| Henry |  | ${ }^{638,475}$ | - |  | 1,078,802 |  | 829,945 |  | 41,759 |  |
| Howard |  |  | : |  | $4,096,660$ 1587714 |  |  |  |  |  |
| Huntington |  | 545,944 | - |  | 1,587,714 |  |  |  | 14,207 |  |
| Jackson |  | 560,651 | - |  | 1,068,715 |  | 360,973 |  | 136,667 |  |
| Jasper |  | 740,378 | - |  | 1,023,845 |  | 298,854 |  | 230,199 |  |
|  |  | -3,258 | - |  | 599,778 |  | 134,242 |  |  |  |
| Jefferson |  | 388,606 | - |  | 878,997 |  |  |  | 44,151 |  |
| Jennings |  | 355,167 | - |  | 302,251 |  |  |  | 63,679 |  |
| Johnson |  | 2,265,037 | - |  | 3,143,937 |  | 2,214,982 |  | 354,412 |  |
|  |  | 361,620 | - |  | 772,790 |  | 50,100 |  | 125,199 |  |
| Kosciusko |  | 900,979 | : |  | 2,049,032 |  | 388,241 |  | 315,079. |  |
| Lagrange |  | 500,368 | - |  | 495,516 |  |  |  |  |  |
| Lake |  | 5,600,090 | - |  | 27,929,948 |  | 2,227,485 |  | 744,575 |  |
| Laporte Lawrence |  | $1,145,917$ 308,295 | . |  | 5,569,308 $1,192,201$ |  | 309,904 402,470 |  | 154,952 |  |
| Madison |  | 1,963,226 | - |  | 4,751,811 |  | 671,666 |  | - |  |
| Marion |  | 20,887,661 | 6,843,007 |  | 33,308,269 |  | 7,161,727 |  | 701,376 |  |
| Marshall |  | 832,509 |  |  | 1,703,707 |  | 387,525 |  |  |  |
| Martin |  | 82,203 | - |  | 62,947 |  | 11,237 |  |  |  |
| Miami |  | 826,714 | - |  | 401,773 |  |  |  |  |  |
| Monroe |  | 1,099,594 | - |  | 3,966,757 |  | 1,936,155 |  | 445,248 |  |
| Monitomery |  | 785,648 | - |  | 1,0677,492 |  | 906,307 |  |  |  |
| Morgan |  | 1,303,884 | - |  | 777,882 |  | 785,237 |  | 372,897 |  |
| Newton |  | 454,219 | - |  | 687,289 |  | 515,995 |  |  |  |
| Noble |  | 858,174 | - |  | 1,277,562 |  | 796,399 |  | 123,823 |  |
| Ohio |  | 84,788 | - |  | 91,474 |  |  |  |  |  |
| Orange |  | 296,408 |  |  | 205,585 |  | ${ }^{108,395}$ |  |  |  |
| Owen |  | 147,263 | - |  | 347,277 |  | 169,205 |  | 93,839 |  |
| Parke |  | 182,674 | - |  | 214,279 |  |  |  |  |  |
| Perry |  | 295,341 | - |  | 541,273 |  | 200,255 |  |  |  |
| Pike |  | 174,644 |  |  | 456,661 |  |  |  |  |  |
| Porter |  | 2,947,283 | - |  | 5,595,995 |  | 1,160,950 |  | 727,814 |  |
| Posey |  | 366,415 |  |  | 1,277,284 |  | 177,021 |  |  |  |
| Pulaski |  | 253,005 | - |  | 520,877 |  | 325,287 |  | 7,573 |  |
| Putram |  | 946,521 |  |  | 330,915 453745 |  | 221,539 |  | 133,915 |  |
| Randolph |  | 201,812 | - |  | 453,745 |  |  |  | 2,157 |  |
| Ripley |  | 596,896 | - |  | ${ }^{414,432}$ |  | 32,809 |  | 38,668 |  |
| Rush |  | 82,057 |  |  | 228,434 13,76993 |  | 2,816,480 |  |  |  |
| Scott |  | ${ }_{\substack{3,136,242}}^{13,26}$ | 733,459 |  | $13,769,937$ 407,250 |  | 2,816,480 |  | 827,786 |  |
| Shelby |  | 574,874 | - |  | 547,281 |  |  |  |  |  |
| Spencer |  | 271,109 | : |  | 1,078,442 |  | 154,066 194782 |  | 69,560 |  |
| Starke Steuben |  | 427,348 828,485 | : |  | 678,573 732,048 |  | 194,782 403,847 |  | 101,962 69,916 |  |
| Sullivan |  | 353,447 | - |  | 905,405 |  | - |  | - |  |
| Switzerland |  | 433,591 |  |  | 141,433 |  |  |  |  |  |
| Tippecanoe |  | 2,275,591 | 613,963 |  | 3,597,541 |  | 1,694,447 |  | ${ }^{156,894}$ |  |
| Tipton |  | 201,535 |  |  | 655,497 |  |  |  | 109,675 |  |
|  |  | 201,133 |  |  | 250,010 |  | 137,488 |  |  |  |
| Vanderburgh Vermilion |  | 175,735 | 108,780 |  | $7,188,046$ 513,677 |  | 3,347,171 |  | : | 744,741 |
| vigo |  | 1,754,798 | - |  | 4,629,936 |  |  |  | . |  |
| Wabash |  | 599,851 | - |  | 754,814 |  | 182,969 |  | - |  |
| Warren |  | ${ }^{347,300}$ | - |  | 140,185 |  | 95,320 |  | $2{ }^{-}$ |  |
| Warrick |  | 268,075 |  |  | 1,947,704 |  | 538,919 |  | 222,235 |  |
| Washington |  | 546,378 | - |  | 216,551 |  | 93,839 |  |  |  |
| Wayne |  | 669,283 | - |  | 2,094,485 |  | 147,055 |  | 186,575 |  |
| Wells White |  | 619,718 537,825 | : |  | 891,956 466,220 |  | 323,176 160,939 |  | 116,955 |  |
| Whitley |  | 824,969 | . |  | 782, 115 |  | 244,323 |  | 54,287 |  |
| Totals | s | 99,631,149 s | 20,452,858 | \$ | 210,983,552 | s | 52,410,658 | s | 10,655,260 \$ | 744,741 |

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County


State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

| County | Cumulative Capital Development Fund |  |  | Other Municipal Funds |  | Solid Waste District Tax Fund |  | Fire Protection District Tax Fund |  | Tax <br> Increment Replacement <br> Fund |  | Other Special District Taxes Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 264,799 | \$ | 14,800 | \$ | 525,586 | \$ |  | \$ |  | \$ |  |
| Allen |  | 85,472 |  | 41,806,091 |  |  |  |  |  | 579,702 |  | 9,102,262 |
| Bartholomew |  | 995,147 |  | 6,410,001 |  | 1,193,230 |  | - |  | - |  | . |
| Benton |  | 29,480 |  | 69,944 |  |  |  | - |  |  |  |  |
| Blackford |  | 93,553 |  |  |  |  |  | - |  |  |  |  |
| Boone |  | 531,080 |  | 3,398,497 |  |  |  | - |  | 71,960 |  |  |
| Brown |  | 9,748 |  |  |  | 138,725 |  | - |  | . |  | 81,412 |
| Carroll |  | 24,637 |  | 49,193 |  | - |  | - |  | - |  | . |
| Cass |  |  |  | 22,170 |  | - |  | - |  |  |  | 530,739 |
| Clark |  | 544,309 |  | 6,562,615 |  | - |  | 1,279,145 |  | 722,420 |  | 1,332,509 |
| Clay |  | 62,735 |  | 692,587 |  |  |  | 12,381 |  | 13,986 |  | 4,879 |
| Clinton |  | 26,413 |  | 91,930 |  | 36,025 |  | - |  | , |  | 106,456 |
| Crawford |  | 4,575 |  | 5,005 |  | 161,425 |  | 217,207 |  |  |  | 64,253 |
| Daviess |  | 105,310 |  | 88,002 |  | 354,433 |  | 92,106 |  | - |  | 35,257 |
| Dearborn |  | 88,094 |  | 652,355 |  | 529,586 |  | . |  | 28,201 |  |  |
| Decatur |  | 135,341 |  | 83,610 |  | 232,430 |  | - |  | 50,492 |  |  |
| Dekalb |  | 325,169 |  | 97,013 |  | 204,014 |  | - |  | 41,323 |  | 11.160543 |
| Delaware |  | 154,740 |  | 1,442,532 |  | 236,119 |  | - |  | 674,475 |  | 11,160,543 |
| Dubois |  | 449,577 |  | 265,526 |  | . |  | 44,229 |  |  |  | 197,812 |
| Elkhart |  | 1,962,709 |  | 7,034,046 |  | - |  | . |  | 150,375 |  |  |
| Fayette |  | 82,985 |  | 615,966 |  | - |  |  |  | - |  |  |
| Floyd |  |  |  | 179,973 |  | - |  | 1,474,386 |  | . |  | 1,085,705 |
| Fountain |  | 65,867 |  | 163,761 |  | 126,821 |  | - |  |  |  |  |
| Franklin |  | 64,577 |  | 165,173 |  | 115,163 |  | - |  | - |  |  |
| Fulton |  | 141,803 |  | 368,968 |  |  |  | - |  | - |  | 475,349 |
| Gibson |  | 77,585 |  | 618,363 |  | 995,591 |  | - |  |  |  | 296,982 |
| Grant |  | 460,676 |  | 1,607,807 |  | 135,102 |  | - |  | 166,743 |  |  |
| Greene |  | 40,169 |  | 250,014 |  | . |  | - |  | - |  |  |
| Hamilton |  | 2,658,425 |  | 12,468,580 |  | - |  | - |  | 1,927,902 |  | 508,279 |
| Hancock |  | 56,550 |  | 264,065 |  | - |  | - |  |  |  |  |
| Harrison |  |  |  | 2,109 |  | 234,122 |  | 184,425 |  |  |  | 45,461 |
| Hendricks |  | 541,310 |  | 9,496,260 |  |  |  | - |  | 185,311 |  |  |
| Henry |  | 83,649 |  | 366,109 |  |  |  | - |  | 44,989 |  | - |
| Howard |  | 11,097 |  | 847,262 |  | 677,628 |  | - |  |  |  |  |
| Huntington |  | 184,869 |  | 757,469 |  | 159,751 |  | - |  | - |  |  |
| Jackson |  | 377,273 |  | 41,971 |  |  |  | 39,468 |  | - |  |  |
| Jasper |  | 128,993 |  | 70,663 |  | - |  | - |  | - |  | - |
| Jay |  | 84,606 |  | 127,218 |  |  |  | - |  |  |  |  |
| Jefferson |  | 246,614 |  | 112,896 |  | 143,155 |  | - |  | 108,081 |  |  |
| Jennings |  | 80,239 |  | 162,139 |  | 108,523 |  | $\cdot$ |  | 82,969 |  |  |
| Johnson |  | 1,146,819 |  | 5,338,264 |  | 82,203 |  | 373,189 |  | 565,568 |  | 6,723,009 |
| Knox |  | 86,153 |  | 2,667,681 |  |  |  | 933,663 |  |  |  | 335,942 |
| Kosciusko |  | 423,370 |  | 1,091,816 |  | 162,847 |  | - |  | 201,261 |  |  |
| Lagrange |  | 104,406 |  | 553,557 |  | 177,596 |  | - |  | 94,225 |  | - |
| Lake |  | 3,936,857 |  | 16,555,507 |  | 4,717,037 |  | 432,454 |  | 1,151,622 |  | 45,234,624 |
| Laporte |  | 891,719 |  | 840,868 |  |  |  |  |  | 72,065 |  | 3,214,538 |
| Lawrence |  | 184,508 |  | 976,309 |  | 994,442 |  | - |  |  |  | . |
| Madison |  | 150,067 |  | 3,753,577 |  | 240,154 |  | 19,327 |  | 52,113 |  | - |
| Marion |  | 779,808 |  | 505,016 |  |  |  | 17,003,664 |  | 7,123,922 |  | 293,211,941 |
| Marshall |  | 301,898 |  | 971,290 |  | 238,033 |  |  |  |  |  |  |
| Martin |  | 21,302 |  | 12,822 |  | 117,622 |  | - |  |  |  |  |
| Miami |  | 106,262 |  | 2,722,218 |  |  |  | - |  | 10,907 |  | $\cdot$ |
| Monroe |  | 1,005,999 |  | 1,500,841 |  | 1,248,044 |  | 999,275 |  | 894,475 |  | 1,525,640 |
| Montgomery |  | 233,812 |  | 267,162 |  | - |  |  |  | - |  |  |
| Morgan |  | 245,623 |  | 391,719 |  | - |  | 93,002 |  | . |  | 188,935 |
| Newton |  | 44,412 |  | - |  | - |  | - |  | - |  |  |
| Noble |  | 119,780 |  | 557,083 |  | 216,313 |  | - |  | 196,675 |  | - |
| Ohio |  | 57,199 |  |  |  | 30,998 |  |  |  |  |  |  |
| Orange |  | 75,264 |  | 286,575 |  | 211,901 |  | 132,498 |  | - |  | 83,168 |
| Owen |  | 32,792 |  | 245,103 |  | - |  | - |  | - |  | 54,019 |
| Parke |  | 24,613 |  | 214,096 |  | $\cdot$ |  | - |  | 20 |  |  |
| Perry |  | 67,248 |  |  |  | - |  | $18272{ }^{\circ}$ |  | 220,112 |  | 41,347 |
| Pike |  | 15,112 |  | 35,737 |  |  |  | 182,722 |  |  |  |  |
| Porter |  | 1,027,123 |  | 4,775,971 |  | $\cdot$ |  | 97,167 |  | 713,124 |  | 708,035 |
| Posey |  | 88,526 |  | 370,939 |  | 480,504 |  | 96,965 |  | - |  | - |
| Pulaski |  | 21,726 |  | 158,243 |  |  |  |  |  |  |  |  |
| Putnam |  | 190,262 |  | 589,830 |  | - |  | - |  | - |  | 293,522 |
| Randolph |  | 116,131 |  | 483,863 |  | - |  | - |  | . |  | . |
| Ripley |  | 142,787 |  | 232,924 |  | 140,262 |  | - |  | - |  | - |
| Rush |  | 70,715 |  |  |  |  |  | - |  |  |  |  |
| St Joseph |  | 1,580,415 |  | 757,456 |  |  |  | - |  | 949,137 |  | 8,297,554 |
| Scott |  | 134,079 |  | 70,021 |  | 88,076 |  | - |  | 22,772 |  | - |
| Shelby |  | 248,345 |  | 3,185,836 |  | 159,039 |  | - |  | 68,587 |  | - |
| Spencer |  | 26,144 |  | 200,495 |  | 302,824 |  | 89,123 |  | - |  | - |
| Starke |  | 47,275 |  | 161,559 |  |  |  | - |  | - |  | 204,046 |
| Steuben |  | 356,213 |  | 608,108 |  | 298,162 |  | - |  | 9,703 |  | - |
| Sullivan |  | 27,329 |  | 1,920 |  |  |  | - |  | - |  | - |
| Switzerland |  |  |  | 16,593 |  | 48,005 |  | - |  |  |  |  |
| Tippecanoe |  | 1,052,673 |  | 1,133,738 |  | 196,266 |  | - |  | 1,257,827 |  | 1,980,679 |
| Tipton |  | 48,696 |  | 3,455 |  | 107,974 |  | - |  | . |  | . |
| Union |  | 20,184 |  | 10,893 |  | - |  | - |  | - |  |  |
| Vanderburgh |  |  |  | 2,020,843 |  |  |  | - |  | . |  | 1,447,657 |
| Vermillion |  | 14,456 |  | 132,741 |  | - |  | $\cdot$ |  | - |  |  |
| Vigo |  | 532,509 |  | 1,144,249 |  | - |  | 1,799,776 |  | - |  | 9,934,542 |
| Wabash |  | 26,249 |  | 584,813 |  | - |  | - |  | - |  | . |
| Warren |  | 24,414 |  | 25,686 |  | 122,599 |  | - |  | . |  | . |
| Warrick |  | 58,297 |  | 249,285 |  | 1,512,474 |  | - |  | - |  | - |
| Washington |  | 53,506 |  | 205,671 |  | 611,513 |  | 105,190 |  | - |  | - |
| Wayne |  | 471,869 |  | 187,584 |  | -89 |  | - |  | 281,953 |  | 5,180,753 |
| Wells |  | 197,754 |  | 105,472 |  | 103,828 |  | - |  |  |  | - |
| White |  | 108,905 |  |  |  |  |  | - |  | 40,465 |  | - |
| Whitley |  | 97,377 |  | 600,432 |  | . |  | - |  | - |  | - |
| $\underline{\text { Totals }}$ | \$ | 28,119,154 | \$ | 154,978,546 | \$ | 18,916,145 | \$ | 25,701,362 | \$ | 18,775,440 | \$ | 403,687,849 |

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County
continued

| County |  | Tax Increment Financing Taxes | Total Fund Amounts and Tax Increment Financing Taxes | Plus <br> Personal Property Taxes to Replace TIF PTRC | Plus <br> Fund Amounts Reduced by Circuit Breaker Credit | Total Current Taxes Before Property Tax Credits |  | Less <br> Real Estate\& Other Personal Property Property Tax Replacement Credit |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 71,078 | 39,599,407 | \$ | \$ | 39,599,407 | \$ | 7,388,099 |
| Allen |  | 10,703,121 | 485,446,475 |  |  | 485,446,475 |  | 81,146,155 |
| Bartholomew |  | 1,032,501 | 105,551,310 | - |  | 105,551,310 |  | 19,939,566 |
| Benton |  | 562 | 15,117,676 | - | . | 15,117,676 |  | 3,561,082 |
| Blackford |  | 202,300 | 14,511,694 | $\cdot$ |  | 14,511,694 |  | 2,418,576 |
| Boone |  | 3,595,649 | 98,995,699 | . | - | 98,995,699 |  | 14,606,978 |
| Brown |  |  |  |  |  | 21,647,694 |  | 4,764,866 |
| Carroll |  | 489,888 | 24,720,647 | - | - | 24,720,647 |  | 5,405,976 |
| Cass |  | 503,551 | 44,647,589 | - | - | 44,647,589 |  | 7,784,861 |
| Clark |  | 13,978,132 | 135,907,389 | - |  | 135,907,389 |  | 24,241,080 |
| Clay |  | 94,310 | 21,769,669 | - |  | 21,769,669 |  | 4,929,431 |
| Clinton |  |  | 39,629,473 | - | - | 39,629,473 |  | 7,652,365 |
| Crawford |  | 206,551 | 11,005,437 | - |  | 11,005,437 |  | 1,833,990 |
| Daviess |  | 1,024,214 | 33,452,145 | - |  | 33,452,145 |  | 6,090,043 |
| Dearborn |  | 668,897 | 65,049,817 |  |  | 65,049,817 |  | 11,410,072 |
| Decatur |  | 689,227 | 29,449,344 | - | - | 29,449,344 |  | 5,859,836 |
| Dekalb |  | 7,514,293 | 59,091,862 | - |  | 59,091,862 |  | 9,594,048 |
| Delaware |  | 6,491,909 | 159,218,772 |  |  | 159,218,772 |  | 26,924,723 |
| Dubois |  | 929,716 | 56,222,695 | - |  | 56,222,695 |  | 10,470,563 |
| Elkhart |  | 9,405,925 | 280,668,453 | - | - | 280,668,453 |  | 47,600,834 |
| Fayette |  |  | 29,130,305 | - | - | 29,130,305 |  | 5,179,803 |
| Floyd |  | 3,913,815 | 89,982,100 | - | - | 89,982,100 |  | 17,291,260 |
| Fountain |  | 543,980 | 18,172,289 | - |  | 18,172,289 |  | 3,810,806 |
| Franklin |  |  | 20,142,143 | - | - | 20,142,143 |  | 4,977,442 |
| Fulton |  |  | 24,126,868 | - |  | 24,126,868 |  | 5,049,156 |
| Gibson |  | 5,009,378 | 51,396,669 | - |  | 51,396,669 |  | 7,385,517 |
| Grant |  | 6,558,188 | 83,696,448 | - |  | 83,696,448 |  | 14,228,706 |
| Greene |  | 536,884 | 26,435,808 | - | - | 26,435,808 |  | 4,885,883 |
| Hamiton |  | 29,815,206 | 501,167,261 | - | - | 501,167,261 |  | 85,838,928 |
| Hancock |  | 1,674,096 | 87,672,886 | - |  | 87,672,886 |  | 15,498,323 |
| Harrison |  |  | 32,043,618 | - |  | 32,043,618 |  | 7,546,719 |
| Hendricks |  | 15,089,938 | 213,390,523 | - | $\cdot$ | 213,390,523 |  | 32,495,910 |
| Henry |  | 825,885 | 51,163,835 | - | - | 51,163,835 |  | 9,023,231 |
| Howard |  |  | 133,201,231 |  |  | 133,201,231 |  | 21,271,945 |
| Huntington |  | 1,877,198 | 43,371,912 | - |  | 43,371,912 |  | 8,733,011 |
| Jackson |  |  | 46,202,776 | - | - | 46,202,776 |  | 9,584,743 |
| Jasper |  | 753,465 | 43,007,488 | $\cdot$ | - | 43,007,488 |  | 8,226,012 |
| Jay |  | 559,471 | 23,427,670 | $\cdot$ |  | 23,427,670 |  | 4,307,916 |
| Jefferson |  | 1,051,589 | 38,006,296 | - |  | 38,006,296 |  | 6,148,173 |
| Jennings |  | 1,637,753 | 24,550,923 | - | - | 24,550,923 |  | 4,151,069 |
| Johnson |  | 5,846,096 | 178,343,877 | $\cdot$ | - | 178,343,877 |  | 29,341,850 |
| Knox |  | 979,212 | 42,609,625 | - | - | 42,609,625 |  | 7,663,645 |
| Kosciusko |  | 2,060,957 | 93,531,762 | - | - | 93,531,762 |  | 20,772,442 |
| Lagrange |  | 1,797,030 | 38,877,110 | - | $\cdot$ | 38,877,110 |  | 8,952,076 |
| Lake |  | 62,148,675 | 1,064,611,737 | - | 288,509 | 1,064,900,246 |  | 147,857,642 |
| Laporte |  | 6,178,877 | 157,786,892 |  |  | 157,786,892 |  | 31,085,651 |
| Lawrence |  | 841,170 | 49,860,613 | - | - | 49,860,613 |  | 8,220,359 |
| Madison |  | 4,647,490 |  | $\cdot$ | $\cdot$ | 149,693,094 |  | 24,451,011 |
| Marion |  | 83,903,775 | 1,491,562,655 | 11,228,811 |  | 1,502,791,467 |  | 236,025,707 |
| Marshall |  | 1,982,061 | 61,234,867 |  |  | 61,234,867 |  | 12,772,948 |
| Martin |  |  | 8,450,868 | - |  | 8,450,868 |  | 1,675,647 |
| Miami |  | 310,254 | 35,481,937 | - | - | 35,481,937 |  | 7,375,629 |
| Monroe |  | 8,219,473 | 147,802,588 | $\cdot$ | - | 147,802,588 |  | 29,444,389 |
| Montgomery |  | 1,310,829 | 58,257,227 | - |  | 58,257,227 |  | 8,780,856 |
| Morgan |  | 1,640,369 | 67,699,244 | - | - | 67,699,244 |  | 14,965,164 |
| Newton |  |  | 20,941,817 | - | - | 20,941,817 |  | 4,524,099 |
| Noble |  | 2,456,834 | 56,151,227 | - | - | 56,151,227 |  | 10,481,526 |
| Ohio |  |  | 4,608,469 | . |  | 4,608,469 |  | 1,411,083 |
| Orange |  | 902,273 | 14,688,339 | - |  | 14,688,339 |  | 3,063,797 |
| Owen |  |  | 18,284,153 | - | - | 18,284,153 |  | 3,321,461 |
| Parke |  | 91,762 | 15,292,750 | - | - | 15,292,750 |  | 3,303,186 |
| Perry |  | 1,894,036 | 19,903,626 | . | - | 19,903,626 |  | 3,452,504 |
| Pike |  |  | 17,851,123 | - |  | 17,851,123 |  | 2,606,431 |
| Porter |  | 12,164,628 | 279,458,604 | - | - | 276,460,385 |  | 48,737,400 |
| Posey |  | 188,689 | 47,745,411 | - |  | 47,684,853 |  | 9,033,039 |
| Pulaski |  |  | 16,627,173 | - |  | 16,627,173 |  | 3,650,240 |
| Putnam |  | 787,918 | 38,066,502 |  |  | 38,066,502 |  | 7,641,495 |
| Randolph |  | 331,761 | 28,444,005 | - | - | 28,444,005 |  | 5,910,293 |
| Ripley |  |  | 26,906,533 | - | - | 26,906,533 |  | 5,917,834 |
| Rush |  | 339,276 | 21,978,703 | - |  | 21,978,703 |  | 4,818,908 |
| St Joseph |  | 43,789,938 | 410,367,836 | - | - | 410,367,836 |  | 56,005,813 |
| Scott |  | 1,396,982 | 20,966,503 | - | - | 20,966,503 |  | 3,800,469 |
| Shelby |  | 2,200,203 | 57,409,501 | $\cdot$ | - | 57,409,501 |  | 11,085,592 |
| Spencer |  | 1,587,564 | 32,281,154 | - | - | 32,281,154 |  | 4,755,183 |
| Starke |  | 8,151 | 22,370,137 | - |  | 22,370,137 |  | 4,114,513 |
| Steuben |  | 186,885 | 53,466,555 | - | - | 53,466,555 |  | 12,447,224 |
| Sullivan |  | 18,925 | 23,615,662 | . | - | 23,615,662 |  | 3,768,346 |
| Switzerland |  |  | 7,530,334 | - |  | 7,530,334 |  | 1,883,437 |
| Tippecanoe |  | 15,684,625 | 213,881,579 | - |  | 213,881,579 |  | 36,651,458 |
| Tipton |  |  | 19,791,182 | - | - | 19,791,182 |  | 4,298,408 |
| Union |  | 11,462949 | 9,067,087 | - | - | 9,067,087 |  | 1,690,216 |
| Vanderburgh |  | 11,462,949 | 238,472,113 | - | - | 238,472,113 |  | 45,058,146 |
| Vermillion |  | 36,744 | 21,797,198 |  |  | 21,797,198 |  | 3,019,519 |
| Vigo |  | 4,621,508 | 131,948,582 | - | - | 131,948,582 |  | 22,335,382 |
| Wabash |  | - | 34,853,570 | - | . | 34,853,570 |  | 7,683,883 |
| Warren |  |  | 11,044,006 |  |  | 11,044,006 |  | 2,619,888 |
| Warrick |  | 325,855 | 70,154,126 | - |  | 70,154,126 |  | 14,034,116 |
| Washington |  | 19,584 | 25,143,094 | . | - | 25,143,094 |  | 4,629,069 |
| Wayne |  | 2,543,728 | 88,511,659 | - | - | 88,511,659 |  | 16,659,760 |
| Wells |  |  | 29,233, 147 | - |  | 29,233, 147 |  | 6,623,904 |
| White |  | 312,501 | 36,469,253 | - |  | 36,469,253 |  | 8,466,214 |
| Whitley |  | 1,545,474 | 37,130,756 | . | - | 37,130,756 |  | 7,982,221 |
| Totals | \$ | 414,213,730 | \$ 9,018,909,071 | \$ 11,228,811 | 288,509 | 9,198,708,402 | \$ | 1,566,078,771 |

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County


State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

| County |  | Less Local Option Income Tax Homestead Credit | Less <br> Local Option Income Tax Residential Property Tax Replacement Credit |  | Less <br> Circuit Breaker <br> Credit |  | Current Taxes Charged |  | Delinquent Taxes and Penalties Charged |  | Total Current and Delinquent Taxes and Penalties Charged |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams Allen | \$ | : | \$ | \$ | : | \$ | $\begin{array}{r} 26,079,584 \\ 310,945,589 \end{array}$ | \$ | $\begin{array}{r} 1,188,901 \\ 24,215,888 \end{array}$ | \$ | $\begin{array}{r} 40,788,308 \\ 509,662,363 \end{array}$ |
| Bartholomew |  | . | . |  | . |  | 69,339,171 |  | 6,293,281 |  | 111,844,591 |
| Benton |  | - | - |  | - |  | 8,677,974 |  | 573,886 |  | 15,691,562 |
| BlackfordBooneBrownCarroll |  | - | - |  | - |  | 10,008,699 |  | 2,194,412 |  | 16,706,106 |
|  |  | - | . |  | - |  | 75,541,943 |  | 5,188,876 |  | 104,184,575 |
|  |  | 1,447,239 | - |  | - |  | 13,494,653 |  | 3,017,590 |  | 24,665,283 |
|  |  | - | - |  | - |  | 16,117,374 |  | 1,279,482 |  | 26,000,129 |
| Cass |  | - |  |  | - |  | 29,610,999 |  | 3,904,104 |  | 48,551,692 |
| Clark |  | - | - |  | - |  | 85,942,148 |  | 9,935,709 |  | 145,843,097 |
| Clay Clinton |  | - |  |  | - |  | 13,062,771 |  | 1,490,054 |  | 23,259,723 |
|  |  | - | - |  | - |  | 25,452,901 |  | 3,473,692 |  | 43,103,164 |
|  |  | - | - |  | - |  | 7,873,513 |  | 1,543,288 |  | 12,548,725 |
| Crawford Daviess |  | - | . |  | - |  | 22,002,309 |  | 1,057,368 |  | 34,509,513 |
|  |  | - | - |  | - |  | 44,264,522 |  | 5,182,387 |  | 70,232,204 |
| Dearborn Decatur |  | - | - |  | - |  | 19,336,669 |  | 1,548,409 |  | 30,997,753 |
|  |  | - |  |  | - |  | 40,288,746 |  | 6,653,790 |  | 65,745,652 |
| Dekalb Delaware |  | - | - |  | - |  | 105,422,368 |  | 12,046,782 |  | 171,265,555 |
| Dubois |  | - | - |  | - |  | 38,616,522 |  | 1,290,336 |  | 57,513,032 |
| Elkhart |  | - | - |  | - |  | 197,106,216 |  | 13,675,731 |  | 294,344,183 |
| Fayette |  | - | 3,380,393 |  | - |  | 16,145,740 |  | 2,230,211 |  | $31,360,516$ |
| Floyd |  | - |  |  | - |  | 55,061,537 |  | 5,594,988 |  | 95,577,088 |
| Fountain |  | - | - |  | - |  | 11,971,183 |  | 768,303 |  | 18,940,591 |
|  |  | - | - |  | - |  | 11,805,547 |  | 1,412,669 |  | 21,554,811 |
| Fulton |  | - |  |  | $\cdot$ |  | 15,378,251 |  | 1,546,826 |  | 25,673,694 |
| GibsonGrant |  | - | - |  | - |  | 37,968,982 |  | 2,573,970 |  | 53,970,639 |
| GrantGreene |  | - |  |  | - |  | 56,136,758 |  | 10,866,683 |  | 94,563,131 |
|  |  | - | - |  | - |  | 18,119,569 |  | 1,880,234 |  | 28,316,042 |
| Hamilton |  | - | - |  | - |  | 349,797,566 |  | 15,621,095 |  | 516,788,355 |
| Hancock |  | - | - |  | - |  | 59,613,289 |  | 2,920,294 |  | 90,593,180 |
| HarrisonHedricks |  | - | - |  | - |  | 19,371,637 |  | 2,469,777 |  | 34,513,395 |
| Hendricks |  | - | - |  | - |  | 149,252,898 |  | 7,750,125 |  | 221,140,648 |
| Henry <br> Howard <br> Huntington <br> Jackson |  | 7,97893 | - |  | - |  | 33,042,302 |  | 4,474,603 |  | 55,638,438 |
|  |  | 7,978,934 | . |  | - |  | 88,514,106 |  | 17,006,742 |  | 150,207,973 |
|  |  | - | - |  | - |  | 26,862,654 |  | 1,999,740 |  | 45,371,652 |
|  |  | - | - |  | - |  | 28,986,045 |  | 3,008,578 |  | 49,211,353 |
|  |  | - | 1398, |  | - |  | 22,844,674 |  | 1,682,649 |  | 44,690, 137 |
|  |  | - | 1,398,719 |  | - |  | 14,720,577 |  | 1,505,841 |  | 24,933,511 |
|  |  | . |  |  | - |  | 25,990,095 |  | 2,692,925 |  | 40,699,222 |
|  |  | - | - |  | - |  | 17,239,177 |  | 1,599,623 |  | 26,150,547 |
| JohnsonKnox |  | - | - |  | - |  | 125,861,858 |  | 8,297,201 |  | 186,641,078 |
|  |  | - | - |  | - |  | 29,085,366 |  | 3,427,666 |  | 46,037,291 |
| Kosciusko |  | - | - |  | - |  | 62,021,720 |  | 4,795,425 |  | 98,327, 188 |
| Lagrange |  | - | - |  | - |  | 24,043,690 |  | 1,691,409 |  | 40,568,519 |
|  |  | - | - |  | 288,509 |  | 748,020,853 |  | 309,028,998 |  | 1,385,861,631 |
| Laporte |  | - | - |  |  |  | 101,782,660 |  | 7,513,559 |  | 165,300,451 |
| Lawrence Madison |  | - | - |  | - |  | 34,359,415 |  | 2,975,474 |  | 52,836,087 |
|  |  | - | - |  | - |  | 95,174,162 |  | 18,520,235 |  | 169,255,624 |
|  |  | - | - |  | - |  | 1,035,173,350 |  | 90,476,041 |  | 1,610,866,635 |
| Marshall |  | - | . |  | - |  | 40,553,975 |  | 2,971,666 |  | 64,206,532 |
| Martin Miami |  | - | - |  | - |  | 5,688,690 |  | 520,380 |  | 8,971,248 |
|  |  | - | - |  | - |  | 21,817,727 |  | 2,596,912 |  | 38,078,849 |
| Monroe <br> Montgomery <br> Morgan <br> Newton |  | - | - |  | - |  | 96,758,823 |  | 5,879,360 |  | 153,681,948 |
|  |  | 5,422,909 | - |  | - |  | 36,343,385 |  | 3,794,134 |  | 62,051,361 |
|  |  | - | - |  | - |  | 28,906,569 |  | 4,351,309 |  | 72,050,553 |
|  |  | - | - |  | - |  | 13,753,054 |  | 904,243 |  | 21,846,060 |
| Noble |  | - | - |  | - |  | 36,796,476 |  | 3,575,909 |  | 59,727,136 |
| Ohio Orange |  | - | - |  | - |  | 2,338,287 |  | 166,613 |  | 4,775,081 |
|  |  | - | - |  | - |  | 9,934,057 |  | 767,489 |  | 15,455,828 |
| Owen |  | - | - |  | - |  | 12,892,008 |  | 1,531,428 |  | 19,815,581 |
| Parke |  | - | - |  | - |  | 9,171,392 |  | 1,194,687 |  | 16,487,438 |
| Perry |  | - |  |  | - |  | 13,766,964 |  | 956,667 |  | 20,860,293 |
| $\begin{aligned} & \text { Pike } \\ & \text { Porter } \end{aligned}$ |  | - | - |  | - |  | 12,969,089 |  | 598,651 |  | 18,449,774 |
|  |  | - | $\cdot$ |  | - |  | 179,087,223 |  | 18,229,452 |  | 297,688,056 |
| Posey |  | - | - |  | - |  | 31,238,949 |  | 1,014,451 |  | 48,759,862 |
| Pulaski |  | - | . |  | - |  | 9,063,851 |  | 1,009,333 |  | 17,636,506 |
| Putnam |  | - | - |  | - |  | 23,961,810 |  | 2,803,608 |  | 40,870,109 |
| Randolph |  | - | - |  | - |  | 18,570,261 |  | 1,737,295 |  | 30,181,300 |
| Ripley |  | - | - |  | - |  | 15,776,765 |  | 1,653,575 |  | 28,560,108 |
| Rush St Joseph |  | - | - |  | - |  | 13,469,374 |  | 800,150 |  | 22,778,853 |
|  |  | - | - |  | - |  | 276,754,043 |  | 46,045,217 |  | 465,092,686 |
| Scott |  | - | - |  | - |  | 14,191,134 |  | 2,139,360 |  | 23,105,863 |
| Shelby |  | - | - |  | - |  | 39,646,783 |  | 3,335,680 |  | 60,745,180 |
| Spencer |  | - | - |  | - |  | 23,325,771 |  | 1,164,094 |  | 33,445,248 |
| Starke Steuben |  | . | - |  | - |  | 15,464,506 |  | 2,320,976 |  | 24,691,112 |
|  |  | - | - |  | - |  | 35,318,956 |  | 4,601,105 |  | 58,067,660 |
| Sullivan |  | - | - |  | - |  | 17,098,775 |  | 1,193,481 |  | 24,809,143 |
| Switzerland |  | - | - |  | - |  | 4,744,770 |  | 403,421 |  | 7,933,755 |
|  |  | - | - |  | - |  | 145,143,044 |  | 6,599,350 |  | 220,480,929 |
|  |  | - | - |  | - |  | 12,024,990 |  | 834,963 |  | 20,626,145 |
| Union |  | - | . |  | - |  | 6,385,297 |  | 630,970 |  | 9,698,057 |
| Vanderburgh |  | - | - |  | - |  | 149,236,472 |  | 10,717,006 |  | 249, 189, 119 |
| VermillionVigo |  | . |  |  | - |  | 16,154,774 |  | 1,264,817 |  | 23,062,015 |
|  |  | - | $\cdot$ |  | $\cdot$ |  | 88,241,281 |  | 13,428,934 |  | 145,377,516 |
| Wabash |  | 2,762,216 | - |  | - |  | 15,704,000 |  | 1,413,833 |  | 36,267,403 |
| WarrenWarrick |  | - | . |  | - |  | 6,718,308 |  | 376,283 |  | 11,420,289 |
|  |  | - | - |  | - |  | 44,005,988 |  | 4,737,101 |  | 74,891,227 |
| Washington |  | - | - |  | - |  | 16,111,271 |  | 1,939,884 |  | 27,082,978 |
| WayneWells |  | 970 |  |  | - |  | 57,630,391 |  | 6,503,371 |  | 95,015,030 |
|  |  | 970,788 | - |  | - |  | 16,328,642 |  | 1,000,674 |  | 30,233,821 |
| White Whitley |  | - |  |  | - |  | 23,695,418 |  | 3,575,431 |  | 40,044,684 |
|  |  | - | - |  | - |  | 23,036,499 |  | 1,133,750 |  | 38,264,507 |
| $\underline{\text { Totals }}$ | \$ | 18,582,086 | \$ 4,779,111 | \$ | 288,509 | \$ | 6,153,350,182 | \$ | 814,502,859 | \$ | $\underline{10,055,523,480}$ |

State of Indiana
Property and Excise Taxes Collected in 2008 by County


State of Indiana
Distribution of Property and Excise Taxes Collected in 2008 by Fund and County


## State of Indiana

## Property Tax Schedules <br> For Year Ended December 31, 2008 Payable 2009

## In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

In 2012 LaPorte County combined the 2009 and 2010 property tax billing. On the following schedules the 2009 and 2010 property tax charges are shown separately on the 2009 and 2010 schedules, but the combined property tax collections and distributions are shown only on the 2010 schedules.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credits granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property tax. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2009 property taxes a total of $\$ 140$ million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the $\$ 140$ million was the payable 2008 property taxes on homestead property.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT
homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2009 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one and one half percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two and one half percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three and one half percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

## State of Indiana

Assessed Value and Current Property Tax Levied by County
Payable 2009
(amounts expressed in thousands)

| County | Assessed Value |  | Net Tax Levied |  |
| :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,272,252 | \$ | 26,213 |
| Allen |  | 13,756,127 |  | 319,913 |
| Bartholomew |  | 4,015,998 |  | 76,881 |
| Benton |  | 574,735 |  | 8,876 |
| Blackford |  | 386,686 |  | 9,838 |
| Boone |  | 3,840,513 |  | 68,353 |
| Brown |  | 1,231,439 |  | 10,395 |
| Carroll |  | 984,716 |  | 13,923 |
| Cass |  | 1,227,548 |  | 28,530 |
| Clark |  | 4,663,528 |  | 84,341 |
| Clay |  | 786,687 |  | 13,984 |
| Clinton |  | 1,328,965 |  | 22,806 |
| Crawford |  | 285,260 |  | 7,523 |
| Daviess |  | 1,103,244 |  | 22,879 |
| Dearborn |  | 2,435,169 |  | 45,192 |
| Decatur |  | 1,228,471 |  | 16,011 |
| Dekalb |  | 2,208,397 |  | 34,702 |
| Delaware |  | 3,655,544 |  | 93,168 |
| Dubois |  | 2,044,578 |  | 38,645 |
| Elkhart |  | 8,968,449 |  | 203,332 |
| Fayette |  | 692,255 |  | 14,939 |
| Floyd |  | 3,137,617 |  | 52,124 |
| Fountain |  | 692,335 |  | 11,588 |
| Franklin |  | 932,469 |  | 11,810 |
| Fulton |  | 948,391 |  | 13,524 |
| Gibson |  | 1,891,799 |  | 37,343 |
| Grant |  | 2,174,295 |  | 50,013 |
| Greene |  | 803,196 |  | 16,199 |
| Hamilton |  | 19,719,342 |  | 361,863 |
| Hancock |  | 2,961,367 |  | 62,686 |
| Harrison |  | 1,627,438 |  | 18,970 |
| Hendricks |  | 7,452,326 |  | 166,611 |
| Henry |  | 1,509,442 |  | 34,400 |
| Howard |  | 3,897,629 |  | 82,385 |
| Huntington |  | 1,357,614 |  | 29,710 |
| Jackson |  | 1,799,659 |  | 28,265 |
| Jasper |  | 2,421,734 |  | 20,712 |
| Jay |  | 799,465 |  | 15,806 |
| Jefferson |  | 1,173,398 |  | 24,861 |
| Jennings |  | 826,001 |  | 17,628 |
| Johnson |  | 5,949,365 |  | 124,754 |
| Knox |  | 1,313,942 |  | 29,973 |
| Kosciusko |  | 5,579,755 |  | 71,711 |
| Lagrange |  | 2,026,370 |  | 24,052 |
| Lake |  | 22,215,568 |  | 667,898 |
| Laporte |  | 5,439,524 |  | 117,266 |
| Lawrence |  | 1,232,296 |  | 32,224 |
| Madison |  | 3,541,941 |  | 95,602 |
| Marion |  | 41,315,670 |  | 1,002,891 |
| Marshall |  | 2,552,601 |  | 39,703 |
| Martin |  | 296,107 |  | 5,442 |
| Miami |  | 1,006,426 |  | 14,277 |


| County | Assessed Value | Net Tax Levied |
| :---: | :---: | :---: |
| Monroe | 6,344,240 | 93,283 |
| Montgomery | 1,856,987 | 28,592 |
| Morgan | 2,976,404 | 28,707 |
| Newton | 714,968 | 12,734 |
| Noble | 2,063,871 | 38,606 |
| Ohio | 260,009 | 2,528 |
| Orange | 706,041 | 10,844 |
| Owen | 639,003 | 12,804 |
| Parke | 676,958 | 8,935 |
| Perry | 606,294 | 12,808 |
| Pike | 613,511 | 13,044 |
| Porter | 9,445,650 | 170,310 |
| Posey | 1,854,819 | 29,188 |
| Pulaski | 657,537 | 6,997 |
| Putnam | 1,557,533 | 22,132 |
| Randolph | 944,146 | 19,071 |
| Ripley | 1,191,151 | 16,009 |
| Rush | 790,498 | 13,915 |
| St Joseph | 9,887,186 | 287,388 |
| Scott | 778,919 | 15,686 |
| Shelby | 2,210,548 | 39,263 |
| Spencer | 1,163,183 | 20,484 |
| Starke | 966,568 | 15,060 |
| Steuben | 3,086,056 | 31,732 |
| Sullivan | 771,898 | 16,977 |
| Switzerland | 466,022 | 5,343 |
| Tippecanoe | 7,593,281 | 146,105 |
| Tipton | 757,453 | 13,215 |
| Union | 312,188 | 6,573 |
| Vanderburgh | 7,824,774 | 165,769 |
| Vermillion | 764,394 | 14,753 |
| Vigo | 3,718,732 | 95,281 |
| Wabash | 1,146,476 | 14,667 |
| Warren | 459,947 | 6,828 |
| Warrick | 2,896,984 | 45,039 |
| Washington | 834,202 | 16,254 |
| Wayne | 2,463,925 | 60,664 |
| Wells | 1,197,083 | 15,459 |
| White | 1,633,956 | 22,759 |
| Whitley | 1,422,089 | 22,239 |
| Total | \$ 291,541,127 | 6,060,780 |
| LOIT Property Replacement HEA 1001-2008 | Tax | 42,011 |
| Homestead C |  | 140,707 |
| COIT Homest | ad Credit | 33,376 |
| CEDIT Homestead Credit |  | 64,289 |
| LOIT Homestead Credit |  | 22,595 |
| LOIT Residential Property |  |  |
| Tax Replacement Credit |  | 6,471 |
| Circuit Breaker Credits |  | 176,618 |
| Total Current Tax Levy |  | \$ 6,546,848 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2009 by County

| County |  | Value of Land |  | $\begin{array}{r} \text { Value } \\ \text { of } \\ \text { Improvements } \end{array}$ |  | Total Value of Land and Improvements |  | Standard Deduction |  | Supplemental Standard Deduction |  | Mortgage and Contract Deduction |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 460,246,100 | \$ | 1,399,629,300 | \$ | 1,859,875,400 | \$ | 385,119,070 | \$ | 226,885,005 | \$ | 18,359,731 |
| Allen |  | 4,044,655,000 |  | 16,196,590,900 |  | 20,241,245,900 |  | 3,958,988,100 |  | 2,865,166,345 |  | 210,172,150 |
| Bartholomew |  | 1,290,708,860 |  | 3,775,521,370 |  | 5,066,230,230 |  | 848,410,520 |  | 664,539,583 |  | 37,131,082 |
| Benton |  | 370,413,500 |  | 318,981,100 |  | 689,394,600 |  | 97,786,270 |  | 40,586,605 |  | 4,924,350 |
| Blackford |  | 155,158,700 |  | 394,545,300 |  | 549,704,000 |  | 143,434,770 |  | 51,074,212 |  | 6,969,358 |
| Boone |  | 1,517,634,000 |  | 4,164,244,200 |  | 5,681,878,200 |  | 703,566,780 |  | 993,678,777 |  | 37,154,750 |
| Brown |  | 624,195,800 |  | 980,764,000 |  | 1,604,959,800 |  | 197,587,440 |  | 151,745,235 |  | 8,607,750 |
| Carroll |  | 511,490,800 |  | 812,854,050 |  | 1,324,344,850 |  | 246,624,520 |  | 124,223,725 |  | 11,363,576 |
| Cass |  | 547,753,800 |  | 1,208,587,700 |  | 1,756,341,500 |  | 409,255,490 |  | 172,049,314 |  | 20,206,270 |
| Clark |  | 1,838,418,300 |  | 4,946,759,238 |  | 6,785,177,538 |  | 1,272,154,375 |  | 887,441,272 |  | 61,536,750 |
| Clay |  | 330,755,460 |  | 856,810,700 |  | 1,187,566,160 |  | 286,132,866 |  | 124,843,095 |  | 13,876,149 |
| Clinton |  | 596,684,500 |  | 1,221,120,200 |  | 1,817,804,700 |  | 367,329,150 |  | 174,859,195 |  | 17,667,498 |
| Crawford |  | 119,674,300 |  | 276,337,700 |  | 396,012,000 |  | 94,927,900 |  | 34,161,630 |  | 5,382,656 |
| Daviess |  | 368,199,210 |  | 1,097,564,993 |  | 1,465,764,203 |  | 298,302,414 |  | 147,209,363 |  | 13,427,852 |
| Dearborn |  | 883,158,880 |  | 2,571,871,500 |  | 3,455,030,380 |  | 614,945,640 |  | 546,679,974 |  | 26,606,225 |
| Decatur |  | 504,254,500 |  | 1,203,582,150 |  | 1,707,836,650 |  | 289,419,210 |  | 168,534,987 |  | 14,744,800 |
| Dekalb |  | 617,095,600 |  | 1,998,017,100 |  | 2,615,112,700 |  | 481,032,070 |  | 294,656,977 |  | 21,671,481 |
| Delaware |  | 1,248,981,700 |  | 4,324,687,820 |  | 5,573,669,520 |  | 1,170,235,770 |  | 633,061,055 |  | 58,757,325 |
| Dubois |  | 616,241,280 |  | 2,161,551,100 |  | 2,777,792,380 |  | 512,274,890 |  | 354,809,927 |  | 21,168,342 |
| Elkhart |  | 2,499,155,300 |  | 9,792,154,603 |  | 12,291,309,903 |  | 2,035,908,020 |  | 1,541,170, 213 |  | 93,723,384 |
| Fayette |  | 297,894,900 |  | 790,911,800 |  | 1,088,806,700 |  | 266,690,520 |  | 110,641,678 |  | 13,597,874 |
| Floyd |  | 904,181,600 |  | 3,870,074,900 |  | 4,774,256,500 |  | 883,133,960 |  | 768,133,954 |  | 37,755,928 |
| Fountain |  | 348,547,000 |  | 569,120,800 |  | 917,667,800 |  | 193,828,350 |  | 78,360,039 |  | 8,068,138 |
| Franklin |  | 397,919,900 |  | 1,008,836,500 |  | 1,406,756,400 |  | 274,075,560 |  | 200,606,744 |  | 11,887,354 |
| Fulton |  | 459,074,726 |  | 762,686,400 |  | 1,221,761,126 |  | 220,761,850 |  | 122,377,527 |  | 10,877,047 |
| Gibson |  | 525,082,700 |  | 1,529,681,100 |  | 2,054,763,800 |  | 375,804,940 |  | 196,684,251 |  | 16,473,692 |
| Grant |  | 864,297,260 |  | 2,611,758,091 |  | 3,476,055,351 |  | 698,203,196 |  | 301,697,727 |  | 34,460,837 |
| Greene |  | 364,082,500 |  | 849,732,930 |  | 1,213,815,430 |  | 318,548,060 |  | 116,293,756 |  | 16,878,998 |
| Hamilton |  | 6,617,615,200 |  | 21,573,358,500 |  | 28,190,973,700 |  | 3,439,866,200 |  | 5,221,502,140 |  | 206,540,100 |
| Hancock |  | 1,148,045,200 |  | 3,441,074,400 |  | 4,589,119,600 |  | 910,067,240 |  | 768,201,081 |  | 43,427,425 |
| Harrison |  | 505,997,270 |  | 1,825,626,200 |  | 2,331,623,470 |  | 457,500,270 |  | 293,979,873 |  | 19,873,174 |
| Hendricks |  | 2,942,384,300 |  | 8,533,049,289 |  | 11,475,433,589 |  | 1,840,430,345 |  | 1,759,772,063 |  | 100,068,764 |
| Henry |  | 615,373,780 |  | 1,726,733,600 |  | 2,342,107,380 |  | 578,377,504 |  | 277,575,996 |  | 27,791,515 |
| Howard |  | 1,155,151,200 |  | 3,804,445,400 |  | 4,959,596,600 |  | 974,606,310 |  | 557,021,719 |  | 54,824,766 |
| Huntington |  | 474,139,200 |  | 1,650,588,000 |  | 2,124,727,200 |  | 453,621,951 |  | 251,065,944 |  | 23,114,953 |
| Jackson |  | 608,239,000 |  | 1,759,950,000 |  | 2,368,189,000 |  | 464,392,020 |  | 263,290,378 |  | 22,044,110 |
| Jasper |  | 707,955,300 |  | 1,939,665,300 |  | 2,647,620,600 |  | 378,793,200 |  | 261,844,627 |  | 16,326,700 |
| Jay |  | 323,837,100 |  | 661,519,830 |  | 985,356,930 |  | 215,900,120 |  | 79,842,336 |  | 10,750,344 |
| Jefferson |  | 435,355,500 |  | 1,256,483,100 |  | 1,691,838,600 |  | 371,943,540 |  | 203,063,996 |  | 18,380,510 |
| Jennings |  | 360,109,300 |  | 867,071,500 |  | 1,227,180,800 |  | 297,574,290 |  | 123,210,431 |  | 14,684,904 |
| Johnson |  | 2,100,665,100 |  | 6,891,501,900 |  | 8,992,167,000 |  | 1,644,709,630 |  | 1,372,718,777 |  | 80,065,496 |
| Knox |  | 731,771,126 |  | 1,156,135,355 |  | 1,887,906,481 |  | 347,149,365 |  | 159,590,832 |  | 18,449,760 |
| Kosciusko |  | 2,860,346,700 |  | 4,154,122,020 |  | 7,014,468,720 |  | 874,159,546 |  | 765,950,100 |  | 39,247,800 |
| Lagrange |  | 742,447,680 |  | 1,907,031,400 |  | 2,649,479,080 |  | 379,990,940 |  | 318,245,110 |  | 16,654,142 |
| Lake |  | 7,824,195,450 |  | 24,747,009,700 |  | 32,571,205,150 |  | 5,878,968,280 |  | 5,124,828,803 |  | 334,433,115 |
| Laporte |  | 2,260,754,860 |  | 5,145,684,356 |  | 7,406,439,216 |  | 1,278,059,810 |  | 911,578,949 |  | 56,226,952 |
| Lawrence |  | 377,205,300 |  | 1,584,501,000 |  | 1,954,706,300 |  | 507,098,980 |  | 230,736,659 |  | 26,345,286 |
| Madison |  | 1,233,516,200 |  | 4,775,166,500 |  | 6,008,682,700 |  | 1,481,935,884 |  | 707,308,839 |  | 72,788,871 |
| Marion |  | 11,293,875,400 |  | 45,606,512,600 |  | 56,900,388,000 |  | 9,472,251,000 |  | 7,221,219,807 |  | 486,849,552 |
| Marshall |  | 1,090,757,100 |  | 2,391,848,238 |  | 3,482,605,338 |  | 537,033,770 |  | 366,101,865 |  | 26,341,298 |
| Martin |  | 107,641,200 |  | 299,708,100 |  | 407,349,300 |  | 102,095,550 |  | 38,327,957 |  | 4,757,216 |
| Miami |  | 426,760,100 |  | 1,119,150,400 |  | 1,545,910,500 |  | 378,943,920 |  | 169,522,823 |  | 21,195,808 |
| Monroe |  | 2,502,513,405 |  | 6,486,956,385 |  | 8,989,469,790 |  | 1,204,144,710 |  | 1,132,579,850 |  | 57,791,824 |
| Montgomery |  | 726,027,500 |  | 1,574,446,800 |  | 2,300,474,300 |  | 440,300,340 |  | 218,745,296 |  | 22,078,350 |
| Morgan |  | 1,186,252,300 |  | 3,284,764,000 |  | 4,471,016,300 |  | 836,356,740 |  | 658,114,546 |  | 37,237,702 |
| Newton |  | 371,001,740 |  | 554,430,000 |  | 925,431,740 |  | 171,861,550 |  | 89,054,156 |  | 7,984,250 |
| Noble |  | 820,636,290 |  | 1,996,346,958 |  | 2,816,983,248 |  | 527,972,954 |  | 326,541,480 |  | 23,307,300 |
| Ohio |  | 91,139,600 |  | 289,087,300 |  | 380,226,900 |  | 75,588,215 |  | 49,902,479 |  | 3,587,358 |
| Orange |  | 229,343,970 |  | 741,099,300 |  | 970,443,270 |  | 190,517,400 |  | 74,210,928 |  | 8,269,082 |
| Owen |  | 299,497,400 |  | 680,716,000 |  | 980,213,400 |  | 236,493,960 |  | 109,679,301 |  | 11,807,728 |
| Parke |  | 328,740,920 |  | 574,774,500 |  | 903,515,420 |  | 160,834,280 |  | 79,436,352 |  | 9,285,224 |
| Perry |  | 201,086,000 |  | 652,447,590 |  | 853,533,590 |  | 204,703,280 |  | 83,716,442 |  | 10,463,228 |
| Pike |  | 184,590,320 |  | 410,355,700 |  | 594,946,020 |  | 133,464,620 |  | 49,272,118 |  | 6,755,333 |
| Porter |  | 3,390,323,700 |  | 9,761,922,110 |  | 13,152,245,810 |  | 2,005,556,339 |  | 2,191,680,209 |  | 98,753,967 |
| Posey |  | 560,515,773 |  | 1,260,621,900 |  | 1,821,137,673 |  | 327,801,462 |  | 217,891,673 |  | 14,125,944 |
| Pulaski |  | 330,441,700 |  | 485,467,300 |  | 815,909,000 |  | 143,035,214 |  | 59,090,358 |  | 6,873,190 |
| Putnam |  | 604,944,000 |  | 1,571,948,780 |  | 2,176,892,780 |  | 407,353,844 |  | 258,682,102 |  | 18,489,792 |
| Randolph |  | 429,507,000 |  | 865,581,700 |  | 1,295,088,700 |  | 281,004,240 |  | 103,849,671 |  | 11,737,806 |
| Ripley |  | 477,741,300 |  | 1,238,174,700 |  | 1,715,916,000 |  | 335,666,460 |  | 224,129,314 |  | 17,586,346 |
| Rush |  | 419,475,300 |  | 613,213,200 |  | 1,032,688,500 |  | 195,697,620 |  | 91,199,739 |  | 9,114,500 |
| St Joseph |  | 2,385,867,420 |  | 12,532,869,980 |  | 14,918,737,400 |  | 2,984,570,340 |  | 1,995,467,880 |  | 146,239,565 |
| Scott |  | 292,434,200 |  | 837,660,100 |  | 1,130,094,300 |  | 259,015,230 |  | 117,005,967 |  | 11,716,750 |
| Shelby |  | 684,339,600 |  | 2,104,374,500 |  | 2,788,714,100 |  | 504,042,760 |  | 324,425,863 |  | 23,155,750 |
| Spencer |  | 312,572,440 |  | 995,516,900 |  | 1,308,089,340 |  | 235,521,710 |  | 113,820,866 |  | 10,864,150 |
| Starke |  | 439,969,900 |  | 927,998,900 |  | 1,367,968,800 |  | 281,213,840 |  | 135,177,039 |  | 12,259,670 |
| Steuben |  | 1,927,382,300 |  | 1,875,260,500 |  | 3,802,642,800 |  | 398,014,731 |  | 385,866,986 |  | 21,371,218 |
| Sullivan |  | 334,526,840 |  | 507,232,830 |  | 841,759,670 |  | 188,498,950 |  | 64,191,202 |  | 11,501,126 |
| Switzerland |  | 127,507,400 |  | 464,578,500 |  | 592,085,900 |  | 100,295,580 |  | 50,438,920 |  | 4,569,020 |
| Tippecanoe |  | 2,606,795,340 |  | 7,251,818,080 |  | 9,858,613,420 |  | 1,499,873,700 |  | 1,196,436,790 |  | 71,516,092 |
| Tipton |  | 367,069,900 |  | 718,338,000 |  | 1,085,407,900 |  | 211,206,960 |  | 124,923,584 |  | 9,709,807 |
| Union |  | 147,848,400 |  | 266,208,100 |  | 414,056,500 |  | 83,784,860 |  | 41,085,366 |  | 4,046,716 |
| Vanderburgh |  | 2,786,053,880 |  | 8,532,833,000 |  | 11,318,886,880 |  | 1,950,805,920 |  | 1,309,819,233 |  | 93,237,634 |
| Vermillion |  | 228,994,000 |  | 517,506,900 |  | 746,500,900 |  | 170,260,530 |  | 66,118,422 |  | 8,725,458 |
| Vigo |  | 947,339,880 |  | 4,127,932,860 |  | 5,075,272,740 |  | 1,035,626,360 |  | 568,186,154 |  | 55,433,866 |
| Wabash |  | 459,681,900 |  | 1,251,520,500 |  | 1,711,202,400 |  | 388,422,330 |  | 185,126,792 |  | 18,185,926 |
| Warren |  | 286,722,100 |  | 310,457,100 |  | 597,179,200 |  | 105,943,320 |  | 49,018,221 |  | 5,139,950 |
| Warrick |  | 896,269,135 |  | 2,923,033,400 |  | 3,819,302,535 |  | 736,826,510 |  | 607,570,073 |  | 36,319,212 |
| Washington |  | 382,884,600 |  | 850,615,600 |  | 1,233,500,200 |  | 299,770,120 |  | 135,024,666 |  | 14,139,870 |
| Wayne |  | 858,084,000 |  | 2,798,670,640 |  | 3,656,754,640 |  | 752,380,218 |  | 393,146,592 |  | 35,347,334 |
| Wells |  | 461,954,200 |  | 1,223,490,200 |  | 1,685,444,400 |  | 348,803,225 |  | 197,249,898 |  | 16,345,166 |
| White |  | 836,658,900 |  | 1,205,701,360 |  | 2,042,360,260 |  | 314,740,251 |  | 202,228,366 |  | 12,515,496 |
| Whitley |  | 495,844,100 |  | 1,573,267,800 |  | 2,069,111,900 |  | 435,506,860 |  | 280,078,052 |  | 20,038,200 |
| Totals | \$ | 101,663,673,395 | \$ | 307,352,154,206 | \$ | 409,015,827,601 | \$ | 72,073,428,899 | \$ | 54,098,856,216 | \$ | 3,612,260,808 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2009 by County
continued

| County |  | Veterans' Deduction |  | Age 65 Deduction |  | Blind and/or Disabled Deduction |  | Energy System Deduction |  | Rehab, Urban Dev or Revit Deduction | (Outside | Investment Deduction Enterprise Zone) | Enterprise ZoneInvestmentDeduction(Within EnterpriseZone) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 2,764,893 | \$ | 8,279,082 | \$ | 3,442,367 | \$ | 4,111,910 | \$ | 7,569,900 | \$ | 892,590 | \$ |  |
| Allen |  | 43,626,643 |  | 79,293,210 |  | 12,559,129 |  | 14,758,700 |  | 169,383,311 |  | 5,739,175 |  | 1,648,890 |
| Bartholomew |  | 10,635,209 |  | 18,454,424 |  | 3,905,101 |  | 4,146,690 |  | 32,148,460 |  | 2,008,250 |  |  |
| Benton |  | 968,096 |  | 2,988,144 |  | 647,784 |  | 61,100 |  | 1,378,189 |  |  |  |  |
| Blackford |  | 2,500,137 |  | 6,675,086 |  | 1,705,812 |  | 645,400 |  | 2,851,398 |  |  |  |  |
| Boone |  | 6,825,067 |  | 7,972,814 |  | 2,196,334 |  | 4,842,600 |  | 118,412,946 |  |  |  | 3,008,110 |
| Brown |  | 4,377,079 |  | 3,114,616 |  | 1,195,686 |  | 678,540 |  |  |  |  |  |  |
| Carroll |  | 3,963,037 |  | 5,684,422 |  | 1,239,304 |  | 1,452,000 |  | 1,697,540 |  | 222,900 |  |  |
| Cass |  | 6,307,518 |  | 14,645,494 |  | 2,162,838 |  | 147,000 |  | 4,143,250 |  | 6,650 |  |  |
| Clark |  | 24,654,597 |  | 27,668,532 |  | 16,445,335 |  | 1,031,100 |  | 68,491,010 |  | 901,650 |  | 35,716,840 |
| Clay |  | 5,895,321 |  | 8,248,968 |  | 2,656,033 |  | 334,100 |  | 4,178,970 |  |  |  |  |
| Clinton |  | 4,467,741 |  | 10,656,406 |  | 2,586,722 |  | 1,337,495 |  | 17,600,984 |  | 70,560 |  |  |
| Crawford |  | 2,879,514 |  | 4,470,776 |  | 2,576,708 |  | 125,400 |  |  |  |  |  |  |
| Daviess |  | 5,991,198 |  | 9,166,158 |  | 3,669,892 |  | 746,902 |  | 3,426,200 |  |  |  |  |
| Dearborn |  | 9,599,127 |  | 10,164,716 |  | 5,202,186 |  | 622,200 |  | 4,378,095 |  | 196,800 |  |  |
| Decatur |  | 3,342,236 |  | 7,411,629 |  | 2,163,310 |  | 4,343,370 |  | 122,521,522 |  | 532,750 |  |  |
| Dekalb |  | 6,809,206 |  | 10,623,261 |  | 1,252,416 |  | 4,885,049 |  | 25,308,640 |  | 2,450 |  |  |
| Delaware |  | 18,487,895 |  | 42,845,895 |  | 15,372,365 |  |  |  | 23,803,170 |  | 167,550 |  |  |
| Dubois |  | 5,346,076 |  | 10,668,266 |  | 2,001,586 |  | 6,639,300 |  | 247,070 |  | 1,793,240 |  |  |
| Elkhart |  | 23,787,102 |  | 38,580,198 |  | 11,061,870 |  | 1,311,400 |  | 25,607,530 |  | 3,126,180 |  |  |
| Fayette |  | 3,955,439 |  | 11,030,048 |  | 3,626,407 |  | 286,000 |  | 3,270,010 |  | 315,710 |  | 4,200 |
| Floyd |  | 15,125,363 |  | 15,475,368 |  | 9,735,214 |  | 545,200 |  | 21,078,450 |  |  |  | 2,826,000 |
| Fountain |  | 2,482,540 |  | 8,279,834 |  | 1,708,662 |  |  |  | 1,022,610 |  | 106,000 |  |  |
| Franklin |  | 3,322,507 |  | 6,965,036 |  | 2,837,834 |  | 2,548,200 |  |  |  | 59,410 |  |  |
| Fulton |  | 3,336,796 |  | 5,858,942 |  | 1,709,869 |  | 1,653,360 |  | 3,538,707 |  | 388,595 |  |  |
| Gibson |  | 6,721,790 |  | 10,364,898 |  | 4,312,616 |  | 281,200 |  | 39,800,480 |  |  |  |  |
| Grant |  | 26,028,570 |  | 24,626,314 |  | 6,012,776 |  | 1,825,270 |  | 129,205,138 |  | 193,750 |  | 128,400 |
| Greene |  | 8,207,267 |  | 14,892,906 |  | 5,062,348 |  | 264,100 |  |  |  |  |  |  |
| Hamilton |  | 27,188,662 |  | 17,192,690 |  | 6,312,798 |  | 3,795,420 |  | 81,522,118 |  | 11,896,148 |  |  |
| Hancock |  | 16,167,764 |  | 11,933,618 |  | 2,867,150 |  |  |  | 84,521,625 |  | 801,680 |  |  |
| Harrison |  | 9,718,094 |  | 10,210,892 |  | 6,126,242 |  | 652,500 |  | 1,996,450 |  | 1,158,600 |  |  |
| Hendricks |  | 25,645,539 |  | 19,189,148 |  | 6,539,587 |  | 2,816,190 |  | 520,134,320 |  | 2,580,283 |  |  |
| Henry |  | 8,423,910 |  | 21,066,930 |  | 6,390,560 |  | 1,021,520 |  | 15,336,070 |  | 659,600 |  |  |
| Howard |  | 18,075,951 |  | 25,350,539 |  | 6,868,854 |  | 5,550,300 |  | 13,872,320 |  | 909,340 |  |  |
| Huntington |  | 8,817,424 |  | 12,441,732 |  | 4,199,924 |  | 8,659,111 |  | 10,526,220 |  | 335,660 |  |  |
| Jackson |  | 7,050,490 |  | 16,707,013 |  | 3,715,818 |  |  |  | 11,733,690 |  | 49,290 |  |  |
| Jasper |  | 4,269,139 |  | 7,227,434 |  | 4,233,024 |  | 434,100 |  | 15,307,490 |  |  |  |  |
| Jay |  | 2,598,656 |  | 8,792,827 |  | 3,034,506 |  | 767,115 |  | 4,231,648 |  | 577,125 |  |  |
| Jefferson |  | 8,897,127 |  | 10,948,746 |  | 4,582,984 |  | 810,050 |  | 15,959,490 |  | 97,050 |  |  |
| Jennings |  | 4,718,436 |  | 10,810,688 |  | 4,689,054 |  | 1,101,490 |  | 21,429,840 |  | 96,150 |  |  |
| Johnson |  | 20,418,407 |  | 21,101,644 |  | 5,485,032 |  | 2,877,000 |  | 79,314,070 |  | 2,940,475 |  |  |
| Knox |  | 8,554,093 |  | 12,888,224 |  | 4,313,517 |  | 77,400 |  | 21,223,930 |  | 249,990 |  | 162,830 |
| Kosciusko |  | 8,585,997 |  | 7,481,195 |  | 4,607,158 |  | 10,964,602 |  | 20,492,094 |  | 1,826,525 |  |  |
| Lagrange |  | 3,962,895 |  | 5,207,974 |  | 2,070,222 |  | 1,253,300 |  | 9,368,893 |  | 629,600 |  |  |
| Lake |  | 56,776,607 |  | 166,569,782 |  | 81,636,900 |  | 1,159,750 |  | 167,839,729 |  | 1,486,246 |  | 1,009,350 |
| Laporte |  | 17,483,985 |  | 38,145,452 |  | 9,948,478 |  | 21,400 |  | 29,797,270 |  | 200,670 |  | 1,086,840 |
| Lawrence |  | 8,963,481 |  | 21,789,814 |  | 7,485,830 |  | 1,196,300 |  | 8,939,760 |  | 105,900 |  | 707,700 |
| Madison |  | 25,387,125 |  | 46,098,562 |  | 15,416,281 |  | 93,500 |  | 140,484,643 |  |  |  |  |
| Marion |  | 132,834,002 |  | 160,375,718 |  | 41,369,916 |  | 8,164,585 |  | 295,214,280 |  | 20,813,800 |  | 460,100 |
| Marshall |  | 6,687,579 |  | 12,468,282 |  | 3,934,716 |  | 724,200 |  | 24,191,839 |  | 76,325 |  |  |
| Martin |  | 3,094,784 |  | 3,564,940 |  | 1,451,614 |  | 370,024 |  | 138,660 |  | 286,000 |  |  |
| Miami |  | 20,508,937 |  | 8,043,046 |  | 2,353,092 |  |  |  | 2,391,605 |  | 1,559,825 |  | 1,509,100 |
| Monroe |  | 21,335,187 |  | 20,936,869 |  | 6,774,353 |  | 3,205,900 |  | 74,196,943 |  |  |  |  |
| Montgomery |  | 4,528,721 |  | 17,216,042 |  | 3,106,812 |  | 294,900 |  | 12,009,946 |  | 10,000 |  |  |
| Morgan |  | 12,083,223 |  | 13,260,526 |  | 4,114,122 |  | 2,986,700 |  | 15,232,070 |  | 2,000,000 |  |  |
| Newton |  | 2,108,282 |  | 4,225,059 |  | 1,731,844 |  | 4,200 |  | 7,264,929 |  |  |  |  |
| Noble |  | 7,891,482 |  | 14,573,334 |  | 5,748,544 |  | 9,507,800 |  | 28,269,710 |  | 546,030 |  |  |
| Ohio |  | 1,136,801 |  | 1,980,771 |  | 376,156 |  | 634,700 |  |  |  |  |  |  |
| Orange |  | 2,847,277 |  | 6,369,588 |  | 2,821,628 |  | 118,510 |  | 593,220 |  |  |  |  |
| Owen |  | 4,618,152 |  | 6,756,756 |  | 1,894,254 |  |  |  | 220,500 |  | 5,450 |  |  |
| Parke |  | 3,178,112 |  | 4,609,284 |  | 1,027,212 |  | 319,110 |  | 348,000 |  |  |  |  |
| Perry |  | 3,487,914 |  | 8,001,304 |  | 3,635,390 |  | 212,600 |  | 7,266,140 |  | 35,575 |  |  |
| Pike |  | 2,950,363 |  | 4,803,438 |  | 1,956,789 |  | 282,700 |  |  |  | 249,850 |  |  |
| Porter |  | 20,515,152 |  | 26,908,946 |  | 11,948,342 |  |  |  | 35,848,820 |  | 45,675 |  |  |
| Posey |  | 4,910,662 |  | 6,048,644 |  | 2,058,178 |  | 42,500 |  | 1,779,860 |  | 289,900 |  |  |
| Pulaski |  | 1,755,984 |  | 3,900,672 |  | 1,695,019 |  | 571,906 |  | 1,504,809 |  | 1,721,760 |  |  |
| Putnam |  | 7,800,547 |  | 7,829,823 |  | 2,854,697 |  | 696,500 |  | 12,636,880 |  |  |  |  |
| Randolph |  | 3,279,440 |  | 10,816,386 |  | 2,791,432 |  | 428,400 |  | 8,957,180 |  | 2,100,150 |  |  |
| Ripley |  | 4,621,518 |  | 8,086,260 |  | 3,334,136 |  | 3,010,540 |  | 6,079,790 |  |  |  |  |
| Rush |  | 1,950,817 |  | 6,498,692 |  | 1,429,482 |  | 509,740 |  | 2,506,245 |  | 138,350 |  |  |
| St Joseph |  | 29,311,572 |  | 72,506,278 |  | 15,234,723 |  | 1,417,040 |  | 97,842,023 |  | 1,060,920 |  |  |
| Scott |  | 5,559,905 |  | 9,544,294 |  | 6,412,869 |  |  |  | 2,941,967 |  |  |  |  |
| Shelby |  | 6,988,220 |  | 11,398,590 |  | 2,755,336 |  | 1,942,300 |  | 42,645,970 |  | 373,125 |  |  |
| Spencer |  | 3,810,007 |  | 4,520,684 |  | 1,498,156 |  | 650,610 |  | 4,976,290 |  | 821,460 |  |  |
| Starke |  | 2,967,075 |  | 9,487,190 |  | 6,848,808 |  | 563,100 |  | 1,079,605 |  | 56,055 |  |  |
| Steuben |  | 5,148,378 |  | 7,661,314 |  | 2,341,446 |  |  |  | 14,258,700 |  | 351,300 |  |  |
| Sullivan |  | 5,192,998 |  | 6,773,914 |  | 3,770,921 |  |  |  | - |  | 517,050 |  |  |
| Switzerland |  | 1,639,047 |  | 2,476,378 |  | 1,129,330 |  | 101,175 |  | - |  |  |  |  |
| Tippecanoe |  | 14,410,457 |  | 14,278,454 |  | 3,587,913 |  |  |  | 21,162,918 |  | 57,150 |  | 68,612 |
| Tipton |  | 3,145,035 |  | 4,556,652 |  | 470,968 |  | 3,014,600 |  | 3,398,804 |  | 184,010 |  |  |
| Union |  | 1,146,681 |  | 1,949,348 |  | 829,634 |  | 75,400 |  | 643,080 |  | 8,500 |  |  |
| Vanderburgh |  | 30,503,034 |  | 42,774,586 |  | 22,226,507 |  | 188,000 |  | 101,699,949 |  | 791,705 |  | 789,620 |
| Vermillion |  | 3,865,364 |  | 6,312,312 |  | 2,780,742 |  | 437,970 |  | 4,141,230 |  | 130,175 |  |  |
| Vigo |  | 19,241,376 |  | 34,914,610 |  | 10,775,577 |  | 347,600 |  | 77,444,000 |  | 284,030 |  |  |
| Wabash |  | 7,244,213 |  | 12,811,358 |  | 5,007,595 |  | 5,439,690 |  | 3,686,760 |  | 684,250 |  |  |
| Warren |  | 1,302,150 |  | 3,537,622 |  | 828,648 |  | 124,600 |  | 2,410,885 |  | 128,200 |  |  |
| Warrick |  | 10,938,591 |  | 8,370,509 |  | 5,700,618 |  | 318,175 |  | 4,898,450 |  | 3,139,500 |  |  |
| Washington |  | 6,340,207 |  | 9,856,514 |  | 5,127,913 |  | 2,910 |  | 6,032,262 |  |  |  | - |
| Wayne |  | 10,850,774 |  | 25,582,828 |  | 11,015,917 |  | 644,180 |  | 30,334,306 |  | 2,013,500 |  | 68,100 |
| Wells |  | 5,092,241 |  | 5,359,356 |  | 1,162,070 |  | 3,505,300 |  | 7,774,169 |  | 432,000 |  |  |
| White |  | 4,584,121 |  | 7,607,704 |  | 2,052,480 |  | 212,600 |  | 2,944,014 |  | 293,050 |  |  |
| Whitley |  | 5,878,263 |  | 10,916,283 |  | 1,368,863 |  | 6,337,100 |  | 47,143,115 |  | 539,200 |  | - |
| Totals | \$ | 1,013,396,391 | \$ | 1,586,731,505 | \$ | 540,907,185 | \$ | 160,282,499 | \$ | 3,119,205,173 | \$ | 85,068,412 | \$ | 49,194,692 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2009 by County continued

| County | Fertilizer/ Pesticide Deduction |  | Tax <br> Exempt Property |  | Net Value of Land and Improvements |  | Personal Property <br> Other Than <br> Business <br> Personal Property |  | Veterans' Deductions |  |  | Tax <br> Exempt Property | Net Personal Property Other Than Business Personal Property |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 204,600 | \$ | 101,391,420 | \$ | 1,100,854,832 | \$ | 2,522,830 | \$ |  | \$ |  | \$ | 2,522,830 |
| Allen |  |  |  | 800,204,649 |  | 12,079,705,598 |  | 14,865,210 |  | 23,905 |  |  |  | 14,841,305 |
| Bartholomew |  | 41,800 |  | 79,819,600 |  | 3,364,989,511 |  | 9,593,530 |  |  |  |  |  | 9,593,530 |
| Benton |  | 740,400 |  | 11,959,080 |  | 527,354,582 |  | 1,537,660 |  | 14,060 |  |  |  | 1,523,600 |
| Blackford |  | 91,700 |  | 18,600,690 |  | 315,155,437 |  | 1,992,010 |  | 20,500 |  |  |  | 1,971,510 |
| Boone |  | 43,300 |  | 179,087,720 |  | 3,625,089,002 |  | 7,565,060 |  | 2,590 |  |  |  | 7,562,470 |
| Brown |  |  |  | 37,161,430 |  | 1,200,492,024 |  | 3,198,650 |  | 800 |  | 55,750 |  | 3,142,100 |
| Carroll |  | 313,900 |  | 34,164,240 |  | 893,395,686 |  | 4,174,520 |  | 16,900 |  |  |  | 4,157,620 |
| Cass |  | 1,070,200 |  | 79,288,140 |  | 1,047,059,336 |  | 3,625,370 |  |  |  |  |  | 3,625,370 |
| Clark |  |  |  | 209,707,661 |  | 4,179,428,416 |  | 5,849,480 |  | 8,770 |  |  |  | 5,840,710 |
| Clay |  | 295,200 |  | 44,402,590 |  | 696,702,868 |  | 2,738,750 |  | 7,870 |  |  |  | 2,730,880 |
| Clinton |  | 561,800 |  | 114,742,890 |  | 1,105,924,259 |  | 5,581,960 |  |  |  |  |  | 5,581,960 |
| Crawford |  |  |  | 14,514,900 |  | 236,972,516 |  | 2,294,510 |  | 500 |  | - |  | 2,294,010 |
| Daviess |  |  |  | 41,168,380 |  | 942,655,844 |  | 4,121,540 |  | 55,150 |  |  |  | 4,066,390 |
| Dearborn |  |  |  | 87,794,800 |  | 2,148,840,617 |  | 9,096,670 |  |  |  |  |  | 9,096,670 |
| Decatur |  | 4,229,685 |  | 56,814,400 |  | 1,033,778,751 |  | 5,340,130 |  | 16,794 |  |  |  | 5,323,336 |
| Dekalb |  | 1,293,180 |  | 99,058,668 |  | 1,668,519,302 |  | 4,150,920 |  |  |  | 3,050 |  | 4,147,870 |
| Delaware |  | 530,500 |  | 408,745,540 |  | 3,201,662,455 |  | 12,801,420 |  |  |  |  |  | 12,801,420 |
| Dubois |  |  |  | 106,292,397 |  | 1,756,551,286 |  | 6,422,730 |  |  |  |  |  | 6,422,730 |
| Elkhart |  | - |  | 606,913,800 |  | 7,910,120,206 |  | 18,465,320 |  | 25,384 |  | 95,170 |  | 18,344,766 |
| Fayette |  | 8,010 |  | 62,830,436 |  | 612,550,368 |  | 2,523,120 |  | 6,380 |  | 45,900 |  | 2,470,840 |
| Floyd |  |  |  | 207,128,400 |  | 2,813,318,663 |  | 4,652,000 |  |  |  |  |  | 4,652,000 |
| Fountain |  | 20,990 |  | 23,196,800 |  | 600,593,837 |  | 3,372,660 |  |  |  |  |  | 3,372,660 |
| Franklin |  |  |  | 45,414,950 |  | 859,038,805 |  | 8,757,540 |  | 19,960 |  |  |  | 8,737,580 |
| Fulton |  | 562,670 |  | 25,666,067 |  | 825,029,696 |  | 3,659,918 |  | 400 |  | - |  | 3,659,518 |
| Gibson |  | 223,500 |  | 81,465,590 |  | 1,322,630,843 |  | 4,628,610 |  | 25,586 |  | 4,310 |  | 4,598,714 |
| Grant |  |  |  | 423,411,726 |  | 1,830,261,647 |  | 6,560,130 |  | 218,822 |  | 76,500 |  | 6,264,808 |
| Greene |  | - |  | 47,545,549 |  | 686,122,446 |  | 12,658,460 |  |  |  |  |  | 12,658,460 |
| Hamilton |  | 136,700 |  | 652,611,843 |  | 18,522,408,881 |  | 34,270,048 |  |  |  | 64,370 |  | 34,205,678 |
| Hancock |  | 294,830 |  | 88,120,809 |  | 2,662,716,378 |  | 15,138,610 |  |  |  | 25,320 |  | 15,113,290 |
| Harrison |  |  |  | 69,410,730 |  | 1,460,996,645 |  | 6,824,600 |  | 42,840 |  | 6,130 |  | 6,775,630 |
| Hendricks |  | 264,003 |  | 354,214,950 |  | 6,843,778,397 |  | 16,262,237 |  |  |  |  |  | 16,262,237 |
| Henry |  | 33,090 |  | 106,309,010 |  | 1,299,121,675 |  | 13,552,980 |  | 18,060 |  | 20,470 |  | 13,514,450 |
| Howard |  | 31,800 |  | 334,828,740 |  | 2,967,655,961 |  | 13,787,850 |  | 26,190 |  | 319,690 |  | 13,441,970 |
| Huntington |  | 11,680 |  | 168,538,259 |  | 1,183,394,342 |  | 5,096,210 |  |  |  |  |  | 5,096,210 |
| Jackson |  |  |  | 96,459,560 |  | 1,482,746,631 |  | 2,170,550 |  | 24,480 |  | - |  | 2,146,070 |
| Jasper |  |  |  | 66,840,960 |  | 1,892,343,926 |  | 8,324,590 |  |  |  | - |  | 8,324,590 |
| Jay |  | 200,400 |  | 27,533,210 |  | 631,128,643 |  | 3,285,600 |  | 250 |  |  |  | 3,285,350 |
| Jefferson |  |  |  | 112,632,350 |  | 944,522,757 |  | 2,375,990 |  |  |  | 1,800 |  | 2,374,190 |
| Jennings |  | 64,700 |  | 37,735,330 |  | 711,065,487 |  | 3,127,195 |  | 7,460 |  |  |  | 3,119,735 |
| Johnson |  |  |  | 293,099,941 |  | 5,469,436,528 |  | 6,993,230 |  |  |  | - |  | 6,993,230 |
| Knox |  | 376,408 |  | 258,315,220 |  | 1,056,554,912 |  | 11,171,530 |  | - |  | 448,270 |  | 10,723,260 |
| Kosciusko |  | 312,800 |  | 281,863,572 |  | 4,998,977,331 |  | 24,221,620 |  | 57,055 |  | 500 |  | 24,164,065 |
| Lagrange |  | 104,000 |  | 53,990,400 |  | 1,858,001,604 |  | 6,367,410 |  | 4,030 |  |  |  | 6,363,380 |
| Lake |  |  |  | 1,606,852,895 |  | 19,149,643,693 |  | 13,154,040 |  |  |  | - |  | 13,154,040 |
| Laporte |  |  |  | 187,503,142 |  | 4,876,386,268 |  |  |  |  |  |  |  |  |
| Lawrence |  | 491,100 |  | 105,815,800 |  | 1,035,029,690 |  | 7,306,030 |  |  |  |  |  | 7,306,030 |
| Madison |  |  |  | 387,002,400 |  | 3,132,166,595 |  | 14,629,720 |  |  |  |  |  | 14,629,720 |
| Marion |  |  |  | 3,298,454,350 |  | 35,762,380,890 |  | 36,660,096 |  | 28,920 |  | 2,000 |  | 36,629,176 |
| Marshall |  | 288,800 |  | 204,308,240 |  | 2,300,448,424 |  | 13,083,360 |  | 11,670 |  |  |  | 13,071,690 |
| Martin |  | 34,400 |  | 17,641,194 |  | 235,586,961 |  | 1,763,930 |  | 1,590 |  |  |  | 1,762,340 |
| Miami |  |  |  | 44,292,800 |  | 895,589,544 |  | 4,920,480 |  | 71,159 |  |  |  | 4,849,321 |
| Monroe |  |  |  | 619,899,680 |  | 5,848,604,474 |  | 12,097,160 |  |  |  |  |  | 12,097,160 |
| Montgomery |  | 109,000 |  | 138,857,600 |  | 1,443,217,293 |  | 6,263,320 |  |  |  |  |  | 6,263,320 |
| Morgan |  |  |  | 141,043,360 |  | 2,748,587,311 |  | 17,063,000 |  |  |  |  |  | 17,063,000 |
| Newton |  | 63,900 |  | 10,599,900 |  | 630,533,670 |  | 4,014,300 |  | 200 |  | - |  | 4,014,100 |
| Noble |  | 57,420 |  | 126,726,059 |  | 1,745,841,135 |  | 18,482,220 |  | 2,500 |  | 5,028,205 |  | 13,451,515 |
| Ohio |  |  |  | 9,360,150 |  | 237,660,270 |  | 2,102,260 |  |  |  |  |  | 2,102,260 |
| Orange |  |  |  | 83,958,700 |  | 600,736,937 |  | 3,822,840 |  |  |  | 308,320 |  | 3,514,520 |
| Owen |  |  |  | 25,051,200 |  | 583,686,099 |  | 3,170,460 |  |  |  | 25,930 |  | 3,144,530 |
| Parke |  | 66,510 |  | 25,525,080 |  | 618,886,256 |  | 3,260,510 |  |  |  |  |  | 3,260,510 |
| Perry |  |  |  | 35,324,800 |  | 496,686,917 |  | 2,361,300 |  | 4,500 |  |  |  | 2,356,800 |
| Pike |  |  |  | 23,085,800 |  | 372,125,009 |  | 1,600,080 |  |  |  |  |  | 1,600,080 |
| Porter |  |  |  | 467,043,442 |  | 8,293,944,918 |  | 16,551,800 |  |  |  |  |  | 16,551,800 |
| Posey |  | 911,600 |  | 28,777,900 |  | 1,216,499,350 |  | 5,920,990 |  |  |  |  |  | 5,920,990 |
| Pulaski |  | 802,200 |  | 18,373,800 |  | 576,584,088 |  | 5,151,630 |  |  |  |  |  | 5,151,630 |
| Putnam |  | - |  | 125,210,874 |  | 1,335,337,721 |  | 4,257,600 |  |  |  |  |  | 4,257,600 |
| Randolph |  | - |  | 41,449,200 |  | 828,674,795 |  | 3,909,570 |  | - |  | - |  | 3,909,570 |
| Ripley |  | - |  | 63,301,050 |  | 1,050,100,586 |  | 4,660,250 |  | $\cdot$ |  | 30,060 |  | 4,630,190 |
| Rush |  | 565,570 |  | 25,421,030 |  | 697,656,715 |  | 2,248,840 |  | 6,780 |  |  |  | 2,242,060 |
| St Joseph |  | 315,950 |  | 877,694,132 |  | 8,697,076,978 |  | 16,082,060 |  |  |  |  |  | 16,082,060 |
| Scott |  |  |  | 39,742,500 |  | 678,154,818 |  | 2,595,890 |  | - |  | - |  | 2,595,890 |
| Shelby |  | 105,200 |  | 55,172,500 |  | 1,815,708,486 |  | 17,107,550 |  | 13,040 |  | - |  | 17,094,510 |
| Spencer |  | 564,340 |  | 75,516,500 |  | 855,524,567 |  | 3,949,940 |  |  |  | 462,520 |  | 3,487,420 |
| Starke |  |  |  | 27,658,600 |  | 890,657,818 |  | 2,700,770 |  |  |  |  |  | 2,700,770 |
| Steuben |  | - |  | 95,869,150 |  | 2,871,759,577 |  | 11,195,250 |  | - |  | - |  | 11,195,250 |
| Sullivan |  | - |  | 28,490,150 |  | 532,823,359 |  | 2,352,310 |  | - |  | 730 |  | 2,351,580 |
| Switzerland |  |  |  | 9,737,400 |  | 421,699,050 |  | 2,552,860 |  |  |  |  |  | 2,552,860 |
| Tippecanoe |  | - |  | 567,959,445 |  | 6,469,261,889 |  | 14,339,050 |  | 36,160 |  | - |  | 14,302,890 |
| Tipton |  | $\cdot$ |  | 57,090,521 |  | 667,706,959 |  | 3,664,860 |  | 15,710 |  | - |  | 3,649,150 |
| Union |  | 164,190 |  | 8,334,800 |  | 271,987,925 |  | 4,411,885 |  |  |  |  |  | 4,411,885 |
| Vanderburgh |  |  |  | 949,669,861 |  | 6,816,380,831 |  | 13,984,260 |  | 28,950 |  | - |  | 13,955,310 |
| Vermillion |  | 126,700 |  | 28,819,125 |  | 454,782,872 |  | 2,901,160 |  | 12,410 |  |  |  | 2,888,750 |
| Vigo |  |  |  | 340,412,940 |  | 2,932,606,227 |  | 6,985,920 |  | . |  | 900 |  | 6,985,020 |
| Wabash |  | 510,090 |  | 101,709,900 |  | 982,373,496 |  | 4,284,530 |  | 26,470 |  | . |  | 4,258,060 |
| Warren |  | 23,910 |  | 3,986,500 |  | 424,735,194 |  | 1,385,220 |  |  |  |  |  | 1,385,220 |
| Warrick |  |  |  | 164,314,210 |  | 2,240,906,687 |  | 5,698,520 |  | - |  | - |  | 5,698,520 |
| Washington |  | - |  | 23,494,900 |  | 733,710,838 |  | 8,001,010 |  | - |  |  |  | 8,001,010 |
| Wayne |  | 1,491,100 |  | 286,623,780 |  | 2,107,256,011 |  | 6,074,940 |  | 1,720 |  | - |  | 6,073,220 |
| Wells |  | 38,600 |  | 68,971,800 |  | 1,030,710,575 |  | 2,556,160 |  |  |  |  |  | 2,556,160 |
| White |  | 170,000 |  | 32,042,610 |  | 1,462,969,568 |  | 7,356,120 |  | 3,470 |  | - |  | 7,352,650 |
| Whitley |  | 21,000 |  | 55,748,090 |  | 1,205,536,874 |  | 7,523,360 |  |  |  | - |  | 7,523,360 |
| $\underline{\text { Totals }}$ | \$ | 18,983,426 | \$ | 18,810,937,257 | \$ | 253,846,575,139 | \$ | 701,880,369 | \$ | 909,985 | \$ | 7,025,895 | \$ | 693,944,489 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2009 by County
continued

| County | Net Land <br> And Improvements <br> And Non Business <br> Personal Property |  |  | State \& Local Assessment Of Railroads \& Utilities |  | Business <br> Personal <br> Property | Total Value Of Railroads, Utilities \& Business Personal Property |  |  | Veterans' Deductions |  | r Oil Shale Deductions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,103,377,662 | \$ | 32,721,510 | \$ | 169,949,020 | \$ | 202,670,530 | \$ |  | \$ |  |
| Allen |  | 12,094,546,903 |  | 472,815,400 |  | 1,539,035,569 |  | 2,011,850,969 |  | 3,680 |  |  |
| Bartholomew |  | 3,374,583,041 |  | 76,829,180 |  | 722,496,160 |  | 799,325,340 |  |  |  |  |
| Benton |  | 528,878,182 |  | 25,138,450 |  | 37,379,410 |  | 62,517,860 |  | 3,740 |  |  |
| Blackford |  | 317,126,947 |  | 16,127,640 |  | 65,691,720 |  | 81,819,360 |  |  |  |  |
| Boone |  | 3,632,651,472 |  | 56,834,830 |  | 175,460,373 |  | 232,295,203 |  | 13,290 |  |  |
| Brown |  | 1,203,634,124 |  | 16,156,760 |  | 12,697,210 |  | 28,853,970 |  |  |  |  |
| Carroll |  | 897,553,306 |  | 28,083,940 |  | 84,680,360 |  | 112,764,300 |  |  |  |  |
| Cass |  | 1,050,684,706 |  | 53,110,890 |  | 179,635,580 |  | 232,746,470 |  |  |  |  |
| Clark |  | 4,185,269,126 |  | 142,421,290 |  | 376,176,410 |  | 518,597,700 |  | 5,500 |  |  |
| Clay |  | 699,433,748 |  | 34,810,350 |  | 65,907,390 |  | 100,717,740 |  |  |  |  |
| Clinton |  | 1,111,506,219 |  | 33,509,850 |  | 243,486,236 |  | 276,996,086 |  |  |  |  |
| Crawford |  | 239,266,526 |  | 27,140,680 |  | 21,234,780 |  | 48,375,460 |  |  |  |  |
| Daviess |  | 946,722,234 |  | 35,263,630 |  | 172,697,040 |  | 207,960,670 |  | 4,98 |  |  |
| Dearborn |  | 2,157,937,287 |  | 426,797,550 |  | 92,512,550 |  | 519,310,100 |  |  |  |  |
| Decatur |  | 1,039,102,087 |  | 39,135,100 |  | 190,705,410 |  | 229,840,510 |  |  |  |  |
| Dekalb |  | 1,672,667,172 |  | 55,853,420 |  | 544,993,250 |  | 600,846,670 |  |  |  |  |
| Delaware |  | 3,214,463,875 |  | 140,565,190 |  | 351,499,023 |  | 492,064,213 |  |  |  |  |
| Dubois |  | 1,762,974,016 |  | 58,014,060 |  | 269,474,800 |  | 327,488,860 |  |  |  |  |
| Elkhart |  | 7,928,464,972 |  | 217,113,750 |  | 963,422,000 |  | 1,180,535,750 |  |  |  |  |
| Fayette |  | 615,021,208 |  | 28,288,920 |  | 66,123,060 |  | 94,411,980 |  |  |  |  |
| Floyd |  | 2,817,970,663 |  | 114,131,610 |  | 231,314,140 |  | 345,445,750 |  |  |  |  |
| Fountain |  | 603,966,497 |  | 19,840,360 |  | 78,752,320 |  | 98,592,680 |  |  |  |  |
| Franklin |  | 867,776,385 |  | 27,396,530 |  | 42,979,430 |  | 70,375,960 |  |  |  |  |
| Fulton |  | 828,689,214 |  | 35,270,490 |  | 93,150,297 |  | 128,420,787 |  |  |  |  |
| Gibson |  | 1,327,229,557 |  | 279,512,610 |  | 554, 148,400 |  | 833,661,010 |  | 22,340 |  |  |
| Grant |  | 1,836,526,455 |  | 70,129,600 |  | 403,585,290 |  | 473,714,890 |  |  |  |  |
| Greene |  | 698,780,906 |  | 58,108,680 |  | 49,750,460 |  | 107,859,140 |  |  |  |  |
| Hamilton |  | 18,556,614,559 |  | 420,266,268 |  | 920,644,410 |  | 1,340,910,678 |  |  |  |  |
| Hancock |  | 2,677,829,668 |  | 81,624,030 |  | 256,198,730 |  | 337,822,760 |  |  |  |  |
| Harrison |  | 1,467,772,275 |  | 48,023,820 |  | 133,660,880 |  | 181,684,700 |  | 12,854 |  |  |
| Hendricks |  | 6,860,040,634 |  | 167,935,910 |  | 481,099,243 |  | 649,035,153 |  |  |  |  |
| Henry |  | 1,312,636,125 |  | 87,281,640 |  | 145,711,030 |  | 232,992,670 |  | 5,670 |  |  |
| Howard |  | 2,981,097,931 |  | 105,324,390 |  | 1,333,908,030 |  | 1,439,232,420 |  |  |  |  |
| Huntington |  | 1,188,490,552 |  | 46,405,750 |  | 165,332,690 |  | 211,738,440 |  |  |  |  |
| Jackson |  | 1,484,892,701 |  | 66,305,530 |  | 339,655,523 |  | 405,961,053 |  |  |  |  |
| Jasper |  | 1,900,668,516 |  | 402,996,740 |  | 162,250,740 |  | 565,247,480 |  | - |  |  |
| Jay |  | 634,413,993 |  | 32,571,530 |  | 155,090,540 |  | 187,662,070 |  |  |  |  |
| Jefferson |  | 946,896,947 |  | 131,610,610 |  | 145,729,600 |  | 277,340,210 |  |  |  |  |
| Jennings |  | 714,185,222 |  | 29,512,330 |  | 112,088,698 |  | 141,601,028 |  |  |  |  |
| Johnson |  | 5,476,429,758 |  | 150,594,940 |  | 392,516,730 |  | 543,111,670 |  | - |  |  |
| Knox |  | 1,067,278,172 |  | 141,580,150 |  | 180,906,980 |  | 322,487,130 |  |  |  |  |
| Kosciusko |  | 5,023,141,396 |  | 106,061,770 |  | 526,652,865 |  | 632,714,635 |  | 4,770 |  |  |
| Lagrange |  | 1,864,364,984 |  | 43,086,690 |  | 129,576,320 |  | 172,663,010 |  |  |  |  |
| Lake |  | 19,162,797,733 |  | 855,342,930 |  | 2,410,044,660 |  | 3,265,387,590 |  | - |  |  |
| Laporte |  | 4,876,386,268 |  | 234,957,320 |  | 433,309,894 |  | 668,267,214 |  |  |  |  |
| Lawrence |  | 1,042,335,720 |  | 91,021,330 |  | 161,040,600 |  | 252,061,930 |  |  |  |  |
| Madison |  | 3,146,796,315 |  | 103,643,290 |  | 398,160,790 |  | 501,804,080 |  | - |  |  |
| Marion |  | 35,799,010,066 |  | 934,463,150 |  | 5,840,537,594 |  | 6,775,000,744 |  | 24,960 |  | 21,069,977 |
| Marshall |  | 2,313,520,114 |  | 61,835,720 |  | 235,311,450 |  | 297, 147,170 |  |  |  |  |
| Martin |  | 237,349,301 |  | 16,887,450 |  | 45,843,100 |  | 62,730,550 |  |  |  |  |
| Miami |  | 900,438,865 |  | 28,760,940 |  | 87,563,900 |  | 116,324,840 |  | 6,270 |  |  |
| Monroe |  | 5,860,701,634 |  | 120,489,030 |  | 453,932,900 |  | 574,421,930 |  |  |  |  |
| Montgomery |  | 1,449,480,613 |  | 42,230,980 |  | 482,501,730 |  | 524,732,710 |  |  |  |  |
| Morgan |  | 2,765,650,311 |  | 85,804,280 |  | 171,595,540 |  | 257,399,820 |  |  |  |  |
| Newton |  | 634,547,770 |  | 28,056,840 |  | 65,049,740 |  | 93,106,580 |  |  |  |  |
| Noble |  | 1,759,292,650 |  | 54,989,690 |  | 308,524,260 |  | 363,513,950 |  | 1,800 |  |  |
| Ohio |  | 239,762,530 |  | 7,463,980 |  | 15,740,970 |  | 23,204,950 |  |  |  |  |
| Orange |  | 604,251,457 |  | 29,087,910 |  | 77,254,450 |  | 106,342,360 |  |  |  |  |
| Owen |  | 586,830,629 |  | 23,483,550 |  | 33,586,500 |  | 57,070,050 |  |  |  |  |
| Parke |  | 622,146,766 |  | 25,889,550 |  | 30,242,934 |  | 56,132,484 |  |  |  |  |
| Perry |  | 499,043,717 |  | 16,817,040 |  | 122,446,610 |  | 139,263,650 |  | 30,170 |  |  |
| Pike |  | 373,725,089 |  | 201,605,300 |  | 46,026,170 |  | 247,631,470 |  |  |  |  |
| Porter |  | 8,310,496,718 |  | 356,239,600 |  | 968,843,090 |  | 1,325,082,690 |  |  |  |  |
| Posey |  | 1,222,420,340 |  | 103,935,020 |  | 542,609,470 |  | 646,544,490 |  | - |  |  |
| Pulaski |  | 581,735,718 |  | 20,284,250 |  | 65,184,990 |  | 85,469,240 |  |  |  |  |
| Putnam |  | 1,339,595,321 |  | 58,325,230 |  | 189,793,190 |  | 248,118,420 |  |  |  |  |
| Randolph |  | 832,584,365 |  | 44,511,610 |  | 87,962,320 |  | 132,473,930 |  | - |  |  |
| Ripley |  | 1,054,730,776 |  | 42,390,940 |  | 109,737,055 |  | 152,127,995 |  | - |  |  |
| Rush |  | 699,898,775 |  | 25,152,450 |  | 89,483,000 |  | 114,635,450 |  |  |  |  |
| St Joseph |  | 8,713,159,038 |  | 284,924,240 |  | 1,170,011,020 |  | 1,454,935,260 |  |  |  |  |
| Scott |  | 680,750,708 |  | 23,654,520 |  | 99,486,950 |  | 123,141,470 |  | - |  |  |
| Shelby |  | 1,832,802,996 |  | 71,619,960 |  | 355,437,190 |  | 427,057,150 |  | 24,960 |  |  |
| Spencer |  | 859,011,987 |  | 232,824,860 |  | 197,453,940 |  | 430,278,800 |  |  |  |  |
| Starke |  | 893,358,588 |  | 28,807,960 |  | 50,183,150 |  | 78,991,110 |  |  |  |  |
| Steuben |  | 2,882,954,827 |  | 50,594,240 |  | 192,458,040 |  | 243,052,280 |  | - |  |  |
| Sullivan |  | 535,174,939 |  | 179,928,330 |  | 66,254,850 |  | 246,183,180 |  | - |  |  |
| Switzerland |  | 424,251,910 |  | 19,578,230 |  | 23,543,890 |  | 43,122,120 |  |  |  |  |
| Tippecanoe |  | 6,483,564,779 |  | 156,214,140 |  | 1,338,263,870 |  | 1,494,478,010 |  |  |  |  |
| Tipton |  | 671,356,109 |  | 25,771,700 |  | 70,203,030 |  | 95,974,730 |  | 37,152 |  |  |
| Union |  | 276,399,810 |  | 11,864,230 |  | 27,429,640 |  | 39,293,870 |  | - |  |  |
| Vanderburgh |  | 6,830,336,141 |  | 189,050,290 |  | 1,056,447,550 |  | 1,245,497,840 |  |  |  |  |
| Vermillion |  | 457,671,622 |  | 195,073,140 |  | 160,662,224 |  | 355,735,364 |  |  |  |  |
| Vigo |  | 2,939,591,247 |  | 328,446,360 |  | 717,437,680 |  | 1,045,884,040 |  |  |  |  |
| Wabash |  | 986,631,556 |  | 45,220,240 |  | 129,110,320 |  | 174,330,560 |  | - |  |  |
| Warren |  | 426,120,414 |  | 9,742,590 |  | 32,595,510 |  | 42,338,100 |  |  |  |  |
| Warrick |  | 2,246,605,207 |  | 162,461,790 |  | 510,093,298 |  | 672,555,088 |  |  |  |  |
| Washington |  | 741,711,848 |  | 41,242,450 |  | 76,089,420 |  | 117,331,870 |  | - |  | - |
| Wayne |  | 2,113,329,231 |  | 76,998,050 |  | 364,735,700 |  | 441,733,750 |  | . |  |  |
| Wells |  | 1,033,266,735 |  | 70,393,630 |  | 148,481,190 |  | 218,874,820 |  | ${ }^{\circ}$ |  |  |
| White |  | 1,470,322,218 |  | 53,935,000 |  | 127,835,380 |  | 181,770,380 |  | 7,170 |  |  |
| Whitley |  | 1,213,060,234 |  | 43,290,200 |  | 265,260,810 |  | 308,551,010 |  | . |  |  |
| Totals | \$ | 254,540,519,628 | \$ | 10,597,609,898 | \$ | 34,031,762,256 | \$ | 44,629,372,154 | \$ | 209,306 | \$ | 21,069,977 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2009 by County


State of Indiana

| County |  | County General Fund |  | Property Reassessment Fund |  | County Debt Sevice Fund |  | Cumulative Bridge Fund |  | County Health Fund |  | $\begin{array}{r} \text { Cumulative } \\ \text { Capital } \\ \text { Development } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 5,507,311 | \$ | 75,598 | \$ |  | \$ | 614,863 | \$ | 235,614 | \$ | 273,413 |
| Allen |  | 49,733,690 |  | 472,031 |  | 3,579,567 |  | 1,691,444 |  | 2,504,386 |  | 2,740,401 |
| Bartholomew |  | 10,479,859 |  | 154,699 |  | 1,713,588 |  | 1,491,456 |  | 979,760 |  |  |
| Benton |  | 1,729,463 |  | 80,227 |  |  |  | 244,692 |  | 69,339 |  | 94,553 |
| Blackford |  | 2,177,156 |  | 77,702 |  | 315,271 |  | 136,444 |  | 133,842 |  | 82,536 |
| Boone |  | 4,008,747 |  | 206,973 |  |  |  | 726,222 |  | 504,724 |  | 511,987 |
| Brown |  | 2,546,697 |  | 92,406 |  | 367,158 |  | 255,039 |  | 211,917 |  | 144,153 |
| Carroll |  | 2,699,379 |  | 127,590 |  | - |  | 482,746 |  | 148,537 |  | 209,476 |
| Cass |  | 5,589,454 |  | 146,137 |  | 1,046,748 |  | 279,813 |  | 287,742 |  | 229,967 |
| Clark |  | 4,868,319 |  | 98,350 |  | 549,120 |  |  |  | 586,001 |  | 737,624 |
| Clay |  | 2,285,359 |  | 194,499 |  |  |  | 196,814 |  | 147,418 |  | 148,189 |
| Clinton |  | 4,732,107 |  | 151,459 |  | - |  | 331,893 |  | 259,456 |  | 217,311 |
| Crawford |  | 1,874,675 |  | 200,666 |  | - |  |  |  | 104,238 |  | 57,641 |
| Daviess |  | 7,131,495 |  | 185,115 |  | - |  | 547,254 |  | 187,139 |  | 268,063 |
| Dearborn |  | 5,295,389 |  | 229,196 |  | 778,312 |  | 795,025 |  | 599,253 |  | 360,507 |
| Decatur |  | 2,443,759 |  | 164,563 |  | 349,108 |  | 627,690 |  | 255,072 |  | 208,054 |
| Dekalb |  | 5,242,365 |  | 251,873 |  | 456,786 |  | 418,365 |  | 243,335 |  | 424,768 |
| Delaware |  | 14,694,268 |  | 239,495 |  | 1,774,152 |  | 1,906,505 |  | 564,073 |  |  |
| Dubois |  | 4,243,219 |  | 184,053 |  |  |  | 698,201 |  | 278,080 |  | 566,163 |
| Elkhart |  | 18,952,078 |  | 295,072 |  | - |  | 851,495 |  | 2,503,900 |  | 1,171,859 |
| Fayette |  | 3,802,576 |  | 84,352 |  | 416,360 |  | 290,170 |  | 97,173 |  | 172,752 |
| Floyd |  | 4,887,910 |  | 226,728 |  |  |  | 391,622 |  | 379,844 |  |  |
| Fountain |  | 2,357,890 |  | 104,603 |  |  |  | 377,103 |  | 187,885 |  | 125,257 |
| Franklin |  | 1,439,526 |  | 94,227 |  | 389,036 |  | 455,275 |  | 126,880 |  | 151,136 |
| Fulton |  | 2,810,091 |  | 88,290 |  | 187,023 |  | 218,352 |  | 164,238 |  | 261,073 |
| Gibson |  | 8,273,665 |  | 126,604 |  |  |  | 1,040,785 |  | 200,594 |  |  |
| Grant |  | 9,047,239 |  | 445,800 |  | 1,443,544 |  | 679,315 |  | 277,902 |  | 387,904 |
| Greene |  | 3,204,532 |  | 166,212 |  |  |  | 263,042 |  | 147,151 |  | 155,538 |
| Hamilton |  | 27,065,607 |  | 477,941 |  | 9,859,741 |  | 2,796,838 |  | 725,762 |  | 2,796,838 |
| Hancock |  | 6,050,604 |  | 256,797 |  | 2,813,228 |  | 943,513 |  | 230,829 |  | 931,972 |
| Harrison |  | 2,709,129 |  | 159,552 |  |  |  | 577,969 |  | 446,095 |  | 271,890 |
| Hendricks |  | 13,648,029 |  | 299,153 |  | 2,652,491 |  | 1,356,161 |  | 751,207 |  | 1,223,204 |
| Henry |  | 5,746,928 |  | 204,206 |  | 1,312,750 |  | 332,563 |  | 449,252 |  | 252,340 |
| Howard |  | 10,648,745 |  | 436,456 |  | 1,328,679 |  | 899,948 |  | 513,704 |  | 919,261 |
| Huntington |  | 5,079,703 |  | 111,949 |  |  |  | 521,582 |  | 153,930 |  |  |
| Jackson |  | 4,495,973 |  | 188,004 |  | 789,615 |  | 358,102 |  | 248,881 |  | 320,501 |
| Jasper |  | 4,314,115 |  | 176,808 |  | - |  | 954,763 |  | 148,519 |  | 509,207 |
| Jay |  | 2,876,080 |  | 93,785 |  | - |  | 457,489 |  | 168,508 |  | 173,846 |
| Jefferson |  | 4,461,824 |  | 117,476 |  |  |  | 725,188 |  | 320,800 |  | 168,307 |
| Jennings |  | 2,906,329 |  | 78,590 |  | 675,574 |  | 340,054 |  | 201,010 |  |  |
| Johnson |  | 9,318,616 |  | 263,999 |  | 1,673,868 |  | 842,551 |  | 556,084 |  | 1,089,700 |
| Knox |  | 6,260,751 |  | 205,577 |  |  |  | 352,596 |  | - |  |  |
| Kosciusko |  | 7,190,728 |  | 363,059 |  |  |  | 547,297 |  | 612,323 |  | 135,470 |
| Lagrange |  | 3,471,278 |  | 124,728 |  | 339,644 |  | 255,213 |  | 268,645 |  | 353,076 |
| Lake |  | 88,999,286 |  | 1,517,145 |  | 7,920,680 |  | 1,930,912 |  | 1,724,866 |  | 1,871,803 |
| Laporte |  | 22,462,647 |  | 391,495 |  | 1,738,847 |  | 1,443,955 |  | 1,520,220 |  | 798,243 |
| Lawrence |  | 4,406,746 |  | 156,063 |  | 830,022 |  | 675,115 |  | 183,807 |  | 117,914 |
| Madison |  | 15,391,423 |  | 263,665 |  |  |  | 892,864 |  | 823,952 |  |  |
| Marion |  | 119,214,634 |  | 1,720,701 |  | 5,685,794 |  | - |  | - |  | 4,788,037 |
| Marshall |  | 5,107,492 |  | 272,826 |  |  |  | 643,967 |  | 275,284 |  | 439,962 |
| Martin |  | 1,248,399 |  | 74,130 |  | - |  | 91,555 |  | 41,347 |  | 56,705 |
| Miami |  | 4,356,359 |  | 183,571 |  | $\cdot$ |  | 280,291 |  | 129,289 |  |  |
| Monroe |  | 13,474,377 |  | 289,200 |  | 1,900,460 |  | 1,257,136 |  | 360,025 |  | 1,965,382 |
| Montgomery |  | 4,273,621 |  | 248,403 |  | 132,361 |  | 634,606 |  | 230,271 |  | 368,072 |
| Morgan |  | 5,000,418 |  | 274,114 |  |  |  | 288,541 |  | 435,697 |  | 516,489 |
| Newton |  | 3,589,926 |  | 96,369 |  | - |  | 199,877 |  | 144,197 |  | 127,064 |
| Noble |  | 5,572,582 |  | 140,142 |  | 562,514 |  |  |  | 253,034 |  | 560,567 |
| Ohio |  | 583,706 |  | 44,460 |  |  |  | 116,221 |  | 99,581 |  | 38,740 |
| Orange |  | 1,506,226 |  | 85,939 |  |  |  | 393,613 |  | 69,538 |  | 131,204 |
| Owen |  | 1,606,217 |  | 106,571 |  | - |  | 308,225 |  | 82,321 |  | 98,913 |
| Parke |  | 2,043,793 |  | 140,234 |  |  |  | 220,751 |  | 65,756 |  | 134,195 |
| Perry |  | 2,284,608 |  | 76,188 |  | 116,341 |  | 269,746 |  | 104,501 |  | 171,423 |
| Pike |  | 4,070,921 |  | 353,940 |  |  |  | 283,762 |  | 100,080 |  | 109,233 |
| Porter |  | 27,499,497 |  | 363,586 |  | 3,467,366 |  | 443,397 |  | 1,010,946 |  | 1,676,042 |
| Posey |  | 6,781,029 |  | 132,708 |  |  |  | 921,586 |  | 265,417 |  | 363,105 |
| Pulaski |  | 3,069,409 |  | 102,050 |  | 104,684 |  | 159,330 |  | 159,989 |  | 127,727 |
| Putnam |  | 2,494,367 |  | 182,181 |  |  |  | 853,216 |  | 130,563 |  |  |
| Randolph |  | 3,558,270 |  | 110,224 |  | 528,896 |  | 311,115 |  | 194,669 |  | 182,225 |
| Ripley |  | 1,921,028 |  | 69,119 |  |  |  | 476,682 |  | 199,015 |  | 221,657 |
| Rush |  | 3,339,515 |  | 68,200 |  | 400,863 |  | 156,859 |  | 45,466 |  | 143,219 |
| St Joseph |  | 35,853,376 |  | 868,337 |  | 4,171,262 |  | 706,031 |  | 308,381 |  | 1,655,520 |
| Scott |  | 2,537,199 |  | 107,007 |  | 631,484 |  | 70,400 |  | 204,159 |  | 130,239 |
| Shelby |  | 4,851,777 |  | 110,079 |  | 733,167 |  | 486,008 |  | 392,545 |  | 338,544 |
| Spencer |  | 4,719,270 |  | 113,177 |  | - |  | 510,365 |  | 176,172 |  | 203,932 |
| Starke |  | 2,928,552 |  | 245,163 |  |  |  | 60,333 |  | 115,878 |  | 123,539 |
| Steuben |  | 4,158,778 |  | 190,291 |  | 1,264,514 |  | 184,153 |  | 300,782 |  | 386,720 |
| Sullivan |  | 4,716,808 |  | 187,266 |  | - |  | 314,912 |  | 62,677 |  |  |
| Switzerland |  | 1,239,756 |  | 36,792 |  |  |  | 219,356 |  | 216,561 |  | 73,119 |
| Tippecanoe |  | 19,284,046 |  | 303,845 |  | 1,019,570 |  | 2,363,241 |  |  |  | 1,323,415 |
| Tipton |  | 2,387,346 |  | 83,019 |  | . |  | 389,664 |  | 30,665 |  | 131,633 |
| Union |  | 1,057,089 |  | 60,476 |  | - |  | 107,375 |  | 202,100 |  | 59,241 |
| Vanderburgh |  | 33,207,257 |  | 420,165 |  | 2,642,053 |  | 2,058,095 |  | 2,684,781 |  | 1,324,587 |
| Vermillion |  | 4,929,845 |  | 160,928 |  |  |  | 280,302 |  | 197,949 |  | 176,039 |
| Vigo |  | 19,239,371 |  | 665,534 |  | - |  | 988,115 |  | 1,083,191 |  | 580,645 |
| Wabash |  | 3,153,203 |  | 89,896 |  | . |  | 307,241 |  | 400,551 |  | 245,793 |
| Warren |  | 2,322,810 |  | 26,683 |  | - |  | 238,308 |  | 86,950 |  | 153,198 |
| Warrick |  | 10,194,536 |  | 364,192 |  | 995,838 |  | 247,537 |  | 401,180 |  | 600,348 |
| Washington |  | 2,981,092 |  | 110,441 |  | 183,794 |  | 288,466 |  | 243,136 |  | 140,936 |
| Wayne |  | 12,417,949 |  | 305,171 |  | . |  | 1,009,589 |  | 949,932 |  | 429,075 |
| Wells |  | 3,285,859 |  | 164,353 |  | - |  |  |  | 120,287 |  |  |
| White |  | 3,815,556 |  | 103,560 |  |  |  | 841,429 |  | 197,412 |  |  |
| Whitley |  | 3,707,331 |  |  |  | 650,993 |  | 434,423 |  | 225,541 |  | 230,667 |
| Totals | \$ | 845,147,958 |  | 20,702,198 | \$ | 70,492,866 | \$ | 53,632,117 | \$ | 35,431,700 | \$ | 42,161,047 |

State of Indiana
Property Taxes Charged Payable 2009 by Fund and County

| County |  | Other <br> County <br> Funds |  | Township General Fund |  | Township Assistance Fund |  | Township Fire Fighting Fund |  | Other Township Funds |  | School General Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 570,765 | \$ | 246,732 | \$ | 134,547 | \$ | 138,019 | \$ | 34,540 | \$ |  |
| Allen |  |  |  | 1,001,487 |  | 3,001,343 |  | 878,179 |  | 2,109,326 |  | 992,442 |
| Bartholomew |  | 241,965 |  | 598,817 |  | 381,272 |  | 406,573 |  | 238,234 |  |  |
| Benton |  | 452,136 |  | 84,041 |  | 39,252 |  | 118,585 |  | 41,594 |  | 11,460 |
| Blackford |  | 89,599 |  | 61,077 |  | 160,454 |  | 60,116 |  | 36,972 |  |  |
| Boone |  | 1,623,107 |  | 174,865 |  | 157,500 |  | 420,651 |  | 745,470 |  | 85,999 |
| Brown |  | 70,228 |  | 72,491 |  | 36,240 |  | 48,009 |  | 80,296 |  |  |
| Carroll |  | 128,720 |  | 166,497 |  | 84,818 |  | 263,738 |  | 181,074 |  | 10,353 |
| Cass |  | 178,989 |  | 176,973 |  | 185,310 |  | 445,081 |  | 242,022 |  |  |
| Clark |  | 1,200,688 |  | 339,932 |  | 414,836 |  | 161,793 |  | 101,594 |  | 88,304 |
| Clay |  | 48,625 |  | 114,995 |  | 86,988 |  | 193,293 |  | 32,248 |  | 122,133 |
| Clinton |  | 219,945 |  | 231,148 |  | 275,770 |  | 328,080 |  | 136,093 |  |  |
| Crawford |  | 391,904 |  | 67,901 |  | 19,943 |  | 20,377 |  |  |  |  |
| Daviess |  | 197,254 |  | 166,170 |  | 146,928 |  | 113,642 |  | 43,481 |  |  |
| Dearborn |  | 990,797 |  | 135,658 |  | 62,367 |  | 440,521 |  | 13,747 |  | 1,216,382 |
| Decatur |  | 302,090 |  | 178,417 |  | 24,407 |  | 262,177 |  | 62,002 |  |  |
| Dekalb |  | 181,434 |  | 235,868 |  | 65,899 |  | 236,399 |  | 111,963 |  | 122,988 |
| Delaware |  |  |  | 376,965 |  | 1,586,401 |  | 734,011 |  | 518,493 |  |  |
| Dubois |  | 118,034 |  | 137,118 |  | 75,461 |  | 237,240 |  | 52,064 |  |  |
| Ekhart |  | 7,265,422 |  | 888,219 |  | 1,001,027 |  | 1,961,392 |  | 4,350,449 |  | 67,016 |
| Fayette |  | 118,092 |  | 159,059 |  | 53,788 |  | 59,706 |  |  |  |  |
| Floyd |  | 931,881 |  | 45,752 |  | 153,993 |  | 64,143 |  | 37,851 |  |  |
| Fountain |  |  |  | 92,079 |  | 86,686 |  | 94,867 |  | 40,125 |  | 57,577 |
| Franklin |  | 111,953 |  | 83,432 |  | 59,511 |  | 72,331 |  | 8,005 |  | 81,229 |
| Fulton |  |  |  | 109,218 |  | 33,413 |  | 330,544 |  | 74,332 |  |  |
| Gibson |  | - |  | 336,456 |  | 172,033 |  | 220,380 |  | 2,513,336 |  |  |
| Grant |  |  |  | 245,407 |  | 290,016 |  | 353,635 |  | 160,725 |  |  |
| Greene |  | 491,773 |  | 105,948 |  | 169,133 |  | 269,016 |  | 163,399 |  | 8,317 |
| Hamilton |  | 3,203,973 |  | 532,594 |  | 588,187 |  | 5,383,983 |  | 7,226,654 |  | 1,068,821 |
| Hancock |  |  |  | 201,346 |  | 133,735 |  | 2,686,708 |  | 2,022,984 |  | 38,789 |
| Harrison |  | 1,230,830 |  | 131,988 |  | 68,562 |  | 120,103 |  | 173,126 |  |  |
| Hendricks |  | 299,153 |  | 762,294 |  | 194,796 |  | 2,696,159 |  | 5,553,978 |  | 96,249 |
| Henry |  | 176,492 |  | 344,094 |  | 57,730 |  | 528,861 |  | 123,717 |  |  |
| Howard |  | 3,066,777 |  | 916,768 |  | 796,130 |  | 323,931 |  | 112,884 |  |  |
| Huntington |  | 259,519 |  | 158,380 |  | 50,004 |  | 224,368 |  | 182,501 |  |  |
| Jackson |  | 170,099 |  | 250,366 |  | 55,685 |  | 101,984 |  | 99,220 |  | 101,648 |
| Jasper |  | 1,162,218 |  | 253,019 |  | 73,726 |  | 281,985 |  | 171,268 |  |  |
| Jay |  | 396,490 |  | 84,540 |  | 90,504 |  | 117,526 |  | 7,142 |  |  |
| Jefferson |  | 611,100 |  | 174,502 |  | 156,779 |  | 173,453 |  | 12,204 |  |  |
| Jennings |  | 75,568 |  | 103,423 |  | 90,771 |  | 77,549 |  | 98,981 |  |  |
| Johnson |  | 320,169 |  | 367,752 |  | 182,176 |  | 64,319 |  | 116,249 |  |  |
| Knox |  | 90,952 |  | 216,450 |  | 278,135 |  | 222,242 |  | 136,484 |  |  |
| Kosciusko |  | 736,955 |  | 392,687 |  | 302,285 |  | 683,723 |  | 2,436,319 |  | 222,416 |
| Lagrange |  | 341,563 |  | 160,019 |  | 81,068 |  | 314,120 |  | 200,115 |  | 37,301 |
| Lake |  | 8,945,246 |  | 3,689,079 |  | 14,045,546 |  | 1,144,699 |  | 3,063,040 |  | 3,276,925 |
| Laporte |  | 45,759 |  | 344,055 |  | 397,716 |  | 1,006,955 |  | 579,734 |  |  |
| Lawrence |  | 50,865 |  | 134,900 |  | 174,645 |  | 183,221 |  | 127,980 |  | 865 |
| Madison |  |  |  | 286,348 |  | 430,730 |  | 729,730 |  | 797,315 |  | 927,873 |
| Marion |  | - |  | 1,442,480 |  | 4,739,228 |  | 54,481,577 |  | 12,514,960 |  | 2,986,323 |
| Marshall |  | - |  | 358,084 |  | 183,834 |  | 656,528 |  | 596,154 |  | 42,499 |
| Martin |  |  |  | 86,039 |  | 46,681 |  | 35,761 |  | 10,998 |  |  |
| Miami |  | 383,920 |  | 164,042 |  | 112,901 |  | 166,294 |  | 7,175 |  |  |
| Monroe |  | 542,988 |  | 668,441 |  | 718,188 |  | 1,608,330 |  | 847,374 |  | 559,372 |
| Montgomery |  |  |  | 87,836 |  | 282,822 |  | 315,008 |  | 435,691 |  |  |
| Morgan |  | 317,395 |  | 581,797 |  | 191,273 |  | 1,480,255 |  | 1,333,855 |  |  |
| Newton |  | 681,008 |  | 294,058 |  | 53,200 |  | 281,238 |  | 67,448 |  |  |
| Noble |  | 615,067 |  | 427,813 |  | 142,286 |  | 319,801 |  | 264,236 |  | 371,889 |
| Ohio |  | 228,802 |  | 31,623 |  | 7,769 |  | 24,751 |  |  |  |  |
| Orange |  | 5,904 |  | 95,369 |  | 40,463 |  |  |  | 4,754 |  |  |
| Owen |  | 533,491 |  | 103,206 |  | 34,750 |  | 81,967 |  | 18,015 |  |  |
| Parke |  | 350,249 |  | 153,292 |  | 14,361 |  | 140,197 |  | 152,930 |  | 7,590 |
| Perry |  |  |  | 72,121 |  | 40,714 |  | 26,877 |  |  |  |  |
| Pike |  | 214,195 |  | 187,534 |  | 40,001 |  | 75,238 |  | 2,951 |  |  |
| Porter |  | 744,907 |  | 1,060,465 |  | 883,918 |  | 2,154,355 |  | 1,373,830 |  | 115,038 |
| Posey |  | 331,771 |  | 272,530 |  | 107,856 |  | 632,024 |  | 461,766 |  | 314,226 |
| Pulaski |  | 132,995 |  | 145,464 |  | 29,597 |  | 222,131 |  | 35,663 |  |  |
| Putnam |  | 340,072 |  | 124,807 |  | 71,194 |  | 93,671 |  | 99,832 |  |  |
| Randolph |  |  |  | 115,783 |  | 166,057 |  | 194,291 |  | 61,955 |  |  |
| Ripley |  | 129,162 |  | 110,657 |  | 72,691 |  | 97,088 |  | 61,755 |  | 128,598 |
| Rush |  | 115,182 |  | 94,614 |  | 69,040 |  | 203,975 |  | 54,778 |  |  |
| St Joseph |  | 2,637,471 |  | 999,861 |  | 1,097,026 |  | 1,856,630 |  | 6,319,364 |  | 1,989,661 |
| Scott |  | 273,854 |  | 96,400 |  | 96,900 |  | 125,877 |  | 13,856 |  |  |
| Shelby |  |  |  | 171,832 |  | 67,470 |  | 305,879 |  | 194,387 |  |  |
| Spencer |  | 41,641 |  | 212,315 |  | 78,958 |  | 307,735 |  | 81,557 |  |  |
| Starke |  |  |  | 174,824 |  | 51,492 |  | 466,328 |  | 132,792 |  |  |
| Steuben |  | 279,298 |  | 195,686 |  | 177,897 |  | 776,283 |  | 35,390 |  | 201,669 |
| Sullivan |  | 57,326 |  | 228,404 |  | 129,143 |  | 182,439 |  | 275,761 |  | 41,796 |
| Switzerland |  | 58,215 |  | 67,135 |  | 53,154 |  | 41,372 |  |  |  |  |
| Tippecanoe |  |  |  | 266,064 |  | 237,228 |  | 840,777 |  | 809,625 |  | 368,836 |
| Tipton |  | - |  | 122,002 |  | 58,126 |  | 298,829 |  | 110,406 |  |  |
| Union |  | 14,193 |  | 27,138 |  | 5,731 |  | 76,612 |  | - |  |  |
| Vanderburgh |  | 1,040,254 |  | 347,333 |  | 1,680,736 |  | 955,211 |  | 792,024 |  |  |
| Vermillion |  |  |  | 220,604 |  | 174,360 |  | 228,906 |  | 45,877 |  | 219,618 |
| Vigo |  | 1,585,737 |  | 342,706 |  | 722,193 |  | 206,103 |  | 117,069 |  | 1,178,267 |
| Wabash |  | - |  | 233,092 |  | 80,235 |  | 389,326 |  | 129,523 |  |  |
| Warren |  |  |  | 105,903 |  | 29,963 |  | 72,011 |  | 6,075 |  | 11,423 |
| Warrick |  | 608,946 |  | 308,580 |  | 189,669 |  | 771,970 |  | 548,000 |  |  |
| Washington |  | 280,224 |  | 148,694 |  | 81,497 |  | 221,809 |  | 67,515 |  |  |
| Wayne |  | 807,671 |  | 269,062 |  | 523,430 |  | 905,796 |  | 109,928 |  | 217,419 |
| Wells |  | 79,794 |  | 72,787 |  | 137,733 |  | 119,475 |  | 98,098 |  |  |
| White |  | 1,461,173 |  | 168,163 |  | 65,864 |  | 273,637 |  | 137,435 |  | 33,400 |
| Whitley |  | 43,570 |  | 308,808 |  | 95,326 |  | 263,802 |  | 302,619 |  | 15,721 |
| Totals | \$ | 52,045,608 | \$ | 27,902,768 | \$ | 41,091,201 | \$ | 98,976,279 | \$ | 64,104,754 | \$ | $\underline{\text { 17,438,429 }}$ |

State of Indiana

| County |  | SchoolDebt ServiceFund |  | School Pension Debt |  | School Capital Projects Fund |  | SchoolTransporationFund |  | School Bus Replacement Fund |  | Other <br> School <br> Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 4,978,986.24 | \$ | 576,894.48 | \$ | 4,379,013.97 | \$ | 2,637,991.42 | \$ | 941,942.82 | \$ | - |
| Allen |  | 39,308,529 |  | 4,838,081 |  | 36,138,926 |  | 25,845,294 |  | 1,822,096 |  | 8,963,136 |
| Bartholomew |  | 10,944,746 |  | 1,644,624 |  | 11,912,217 |  | 4,335,228 |  | 1,015,969 |  | 1,555,092 |
| Benton |  | 2,505,119 |  | 224,284 |  | 1,481,179 |  | 1,189,196 |  | 287,598 |  |  |
| Blackford |  | 2,320,197 |  | 371,999 |  | 1,006,583 |  | 605,443 |  | 44,431 |  | - |
| Boone |  | 25,754,482 |  | 1,140,368 |  | 7,703,747 |  | 5,674,333 |  | 995,467 |  |  |
| Brown |  | 3,108,523 |  | 80,085 |  | 1,786,508 |  | 2,013,209 |  | 250,111 |  |  |
| Carroll |  | 1,776,082 |  | 284,950 |  | 2,698,101 |  | 1,797,505 |  | 539,619 |  |  |
| Cass |  | 5,527,081 |  | 845,283 |  | 3,681,119 |  | 2,202,151 |  | 643,516 |  |  |
| Clark |  | 14,764,869 |  | 2,076,585 |  | 10,556,566 |  | 5,949,398 |  | 1,747,994 |  |  |
| Clay |  | 2,959,701 |  | 365,650 |  | 2,574,630 |  | 1,722,310 |  | 670,773 |  |  |
| Clinton |  | 5,016,362 |  | 938,702 |  | 3,269,019 |  | 1,996,120 |  | 405,488 |  |  |
| Crawford |  | 1,138,273 |  | 523,886 |  | 833,638 |  | 1,202,378 |  | 226,254 |  |  |
| Daviess |  | 3,809,217 |  | 1,061,251 |  | 3,287,626 |  | 1,670,660 |  | 92,381 |  |  |
| Dearborn |  | 10,457,350 |  | 998,206 |  | 6,032,935 |  | 4,225,942 |  | 977,041 |  |  |
| Decatur |  | 2,656,029 |  | 591,063 |  | 2,797,316 |  | 947,645 |  | 201,565 |  |  |
| Dekalb |  | 7,126,964 |  | 1,408,034 |  | 5,074,266 |  | 3,697,050 |  | 564,943 |  |  |
| Delaware |  | 12,285,500 |  | 1,806,195 |  | 10,366,278 |  | 7,226,048 |  | 1,597,440 |  |  |
| Dubois |  | 9,094,813 |  | 2,123,426 |  | 7,139,380 |  | 2,870,995 |  | 602,660 |  |  |
| Ekhart |  | 48,271,949 |  | 5,021,777 |  | 27,699,940 |  | 14,803,250 |  | 1,856,703 |  |  |
| Fayette |  | 1,387,417 |  | 195,696 |  | 2,795,754 |  | 1,978,554 |  | 311,089 |  |  |
| Floyd |  | 14,398,722 |  | 2,314,396 |  | 8,533,231 |  | 4,331,395 |  |  |  |  |
| Fountain |  | 2,275,941 |  | 122,077 |  | 1,817,353 |  | 1,131,271 |  | 396,309 |  |  |
| Franklin |  | 1,845,016 |  | 265,200 |  | 2,501,647 |  | 2,391,605 |  | 163,277 |  |  |
| Fulton |  | 2,781,070 |  | 260,951 |  | 2,232,529 |  | 1,360,809 |  | 192,854 |  |  |
| Gibson |  | 4,402,529 |  | 1,032,182 |  | 4,725,621 |  | 3,901,423 |  | 10,583 |  |  |
| Grant |  | 6,126,507 |  | 1,592,498 |  | 5,610,749 |  | 3,431,893 |  | 784,347 |  |  |
| Greene |  | 3,219,364 |  | 1,005,689 |  | 2,539,535 |  | 1,746,217 |  | 116,840 |  |  |
| Hamilton |  | 93,637,984 |  | 5,284,825 |  | 42,312,520 |  | 21,098,444 |  | 5,177,465 |  | 2,003,200 |
| Hancock |  | 20,426,419 |  | 1,413,672 |  | 9,250,675 |  | 4,208,503 |  | 797,041 |  |  |
| Harrison |  | 3,975,445 |  | 1,094,583 |  | 3,379,905 |  | 2,317,323 |  | 470,431 |  |  |
| Hendricks |  | 54,770,575 |  | 2,901,576 |  | 17,231,924 |  | 12,799,891 |  | 3,299,509 |  |  |
| Henry |  | 5,830,336 |  | 1,073,349 |  | 4,660,454 |  | 4,132,470 |  | 710,732 |  |  |
| Howard |  | 12,297,096 |  | 1,367,058 |  | 13,926,448 |  | 5,385,142 |  | 1,089,479 |  |  |
| Huntington |  | 4,657,349 |  | 615,722 |  | 4,123,045 |  | 2,722,406 |  | 515,222 |  |  |
| Jackson |  | 5,353,514 |  | 615,159 |  | 5,283,453 |  | 1,999,234 |  | 197,907 |  |  |
| Jasper |  | 5,694,508 |  | 1,418,746 |  | 6,597,511 |  | 2,264,896 |  | 710,143 |  | - |
| Jay |  | 3,097,963 |  | 953,102 |  | 2,911,917 |  | 1,759,045 |  | 261,531 |  |  |
| Jefferson |  | 3,212,973 |  | 1,429,576 |  | 3,424,618 |  | 2,417,441 |  | 474,155 |  |  |
| Jennings |  | 2,425,719 |  | 331,742 |  | 3,034,793 |  | 2,740,080 |  | 148,112 |  |  |
| Johnson |  | 37,582,428 |  | 2,525,059 |  | 17,504,195 |  | 8,443,859 |  | 1,776,061 |  |  |
| Knox |  | 4,339,432 |  | 642,951 |  | 3,567,909 |  | 3,174,151 |  | 486,781 |  |  |
| Kosciusko |  | 18,942,153 |  | 1,414,014 |  | 13,168,166 |  | 5,528,441 |  | 950,117 |  |  |
| Lagrange |  | 4,836,132 |  | 477,575 |  | 5,105,568 |  | 2,884,862 |  | 629,823 |  |  |
| Lake |  | 120,919,031 |  | 7,540,864 |  | 48,911,849 |  | 37,957,657 |  | 3,674,132 |  |  |
| Laporte |  | 19,946,573 |  | 2,476,756 |  | 12,623,832 |  | 7,668,598 |  | 2,440,917 |  |  |
| Lawrence |  | 6,719,093 |  | 857,954 |  | 3,724,502 |  | 3,511,758 |  | 210,965 |  |  |
| Madison |  | 19,925,593 |  | 3,945,947 |  | 9,910,510 |  | 7,434,448 |  | 1,301,213 |  |  |
| Marion |  | 171,941,045 |  | 13,873,287 |  | 124,045,214 |  | 72,976,638 |  | 20,322,361 |  | 5,679,721 |
| Marshall |  | 7,128,129 |  | 955,871 |  | 5,963,411 |  | 2,973,709 |  | 794,909 |  |  |
| Martin |  | 712,747 |  | 432,709 |  | 850,383 |  | 1,071,538 |  |  |  |  |
| Miami |  | 3,691,949 |  | 415,644 |  | 3,188,664 |  | 1,674,468 |  | 692,692 |  |  |
| Monroe |  | 12,746,062 |  | 1,040,600 |  | 10,599,082 |  | 5,598,228 |  | 689,315 |  | - |
| Montgomery |  | 9,202,004 |  | 823,703 |  | 5,270,584 |  | 3,982,105 |  | 188,979 |  |  |
| Morgan |  | 7,353,282 |  | 1,315,113 |  | 7,527,449 |  | 4,749,119 |  | 1,594,772 |  |  |
| Newton |  | 991,128 |  | 521,742 |  | 1,687,201 |  | 1,569,032 |  | 270,595 |  |  |
| Noble |  | 7,965,915 |  | 788,146 |  | 5,432,292 |  | 3,855,506 |  | 955,187 |  |  |
| Ohio |  |  |  |  |  | 578,766 |  | 287,303 |  | 53,561 |  |  |
| Orange |  | 1,831,349 |  | 382,234 |  | 1,498,265 |  | 1,246,597 |  | 170,150 |  |  |
| Owen |  | 3,640,054 |  | 296,265 |  | 2,126,645 |  | 2,174,651 |  | 224,207 |  |  |
| Parke |  | 2,570,290 |  | 93,576 |  | 1,769,135 |  | 1,184,140 |  | 258,335 |  | - |
| Perry |  | 2,304,823 |  | 569,822 |  | 1,580,512 |  | 1,049,216 |  | 50,013 |  |  |
| Pike |  | 1,359,008 |  | 579,729 |  | 1,789,228 |  | 2,155,373 |  | 552,269 |  |  |
| Porter |  | 35,582,837 |  | 5,143,300 |  | 23,127,995 |  | 13,958,515 |  | 1,599,518 |  | - |
| Posey |  | 3,917,141 |  | 1,007,519 |  | 5,919,400 |  | 2,485,655 |  | 362,153 |  | - |
| Pulaski |  | 1,368,667 |  | 384,406 |  | 1,063,377 |  | 1,055,503 |  | 455,654 |  |  |
| Putnam |  | 6,443,671 |  | 661,407 |  | 4,068,185 |  | 2,660,032 |  | ${ }^{665,886}$ |  |  |
| Randolph |  | 2,479,099 |  | 611,949 |  | 2,527,924 |  | 2,323,810 |  | 310,432 |  |  |
| Ripley |  | 4,094,429 |  | 115,400 |  | 3,282,815 |  | 2,648,034 |  | 469,451 |  |  |
| Rush |  | 2,030,111 |  |  |  | 2,268,564 |  | 1,642,626 |  | 200,075 |  |  |
| St Joseph |  | 34,411,978 |  | 4,013,710 |  | 24,847,219 |  | 18,848,723 |  | 2,027,032 |  | 614,404 |
| Scott |  | 3,014,019 |  | 583,982 |  | 2,444,894 |  | 1,521,062 |  | 309,128 |  |  |
| Shelby |  | $8,114,140$ |  | 1,461,095 |  | 5,512,701 |  | 3,483,370 |  | 674,440 |  | - |
| Spencer |  | 2,891,378 |  | 1,038,191 |  | 3,360,903 |  | 1,932,039 |  | 526,266 |  |  |
| Starke |  | 3,819,391 |  | 473,395 |  | 1,861,451 |  | 1,402,271 |  | 496,694 |  |  |
| Steuben |  | 6,758,816 |  | 1,408,610 |  | 5,700,309 |  | 3,579,891 |  | 687,598 |  | - |
| Sullivan |  | 2,266,234 |  | 895,459 |  | 2,840,580 |  | 2,345,609 |  | 308,518 |  | - |
| Switzerland |  |  |  |  |  | 1,755,777 |  | 1,002,702 |  | 187,687 |  | - ${ }^{-}$ |
| Tippecanoe |  | 30,780,407 |  | 79,399 |  | 20,635,726 |  | 8,628,161 |  | 2,647,045 |  | 2,536,064 |
| Tipton |  | 2,093,687 |  | 300,192 |  | 2,206,582 |  | 1,440,684 |  | 190,298 |  |  |
| Union |  | 1,908,684 |  | 230,486 |  | 1,317,504 |  | 592,105 |  | 47,825 |  |  |
| Vanderburgh |  | 4,493,626 |  | 6,601,571 |  | 14,773,389 |  | 12,199,020 |  | 1,467,016 |  | 113,943 |
| Vermillion |  | 2,912,955 |  |  |  | 2,250,818 |  | 944,448 |  | 135,561 |  |  |
| Vigo |  | 6,926,988 |  | - |  | 12,251,262 |  | 4,699,486 |  | 1,487,265 |  | - |
| Wabash |  | 2,894,930 |  | 578,059 |  | 3,798,551 |  | 1,771,950 |  | 294,695 |  | - |
| Warren |  | 1,340,442 |  | 26,962 |  | 1,307,689 |  | 840,664 |  | 331,639 |  |  |
| Warrick |  | 6,563,995 |  | 1,789,663 |  | 8,091,896 |  | 5,425,895 |  | 230,465 |  |  |
| Washington |  | 3,833,758 |  | 746,475 |  | 2,541,701 |  | 1,800,288 |  | 274,937 |  | - |
| Wayne |  | 4,999,723 |  | 1,930,980 |  | 6,141,308 |  | 4,122,563 |  | 545,559 |  | - |
| Wells |  | 3,486,066 |  | 176,030 |  | 3,536,017 |  | 2,002,306 |  | 321,769 |  |  |
| White |  | 4,901,722 |  | 745,247 |  | 3,928,190 |  | 1,945,131 |  | 367,824 |  | - |
| Whitley |  | 4,132,970 |  | 542,574 |  | 4,063,019 |  | 2,066,695 |  | 417,207 |  | - |
| $\underline{\text { Totals }}$ | \$ | 1,130,731,303 | \$ | 125,724,762 | \$ | 763,161,777 | \$ | 469,250,828 | \$ | 87,638,005 | \$ | 21,465,560 |

State of Indiana
Property Taxes Charged Payable 2009 by Fund and County

| County |  | Library General Fund |  | Library Debt Service Fund |  | Library Capital Projects Fund |  | $\begin{gathered} \text { Library } \\ \text { Funds } \\ \hline \end{gathered}$ |  | Municipal General Fund |  | Municipal Bond Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 719,262 | \$ | 112,561 | \$ |  | \$ |  | \$ | 2,835,383 | \$ |  |
| Allen |  | 17,530,700 |  | 6,070,841 |  |  |  |  |  | 59,762,272 |  | 500,394 |
| Bartholomew |  | 2,110,830 |  | 25,904 |  |  |  |  |  | 18,399,206 |  | 1,273,485 |
| Benton |  | 400,636 |  | 111,382 |  | 30,925 |  |  |  | 1,138,999 |  |  |
| Blacktord |  | 309,785 |  |  |  | 17,770 |  |  |  | 1,638,347 |  | 127,700 |
| Boone |  | 1,385,809 |  | 1,365,062 |  | 20,543 |  |  |  | 3,869,379 |  | 1,942,491 |
| Brown |  | 135,528 |  | 177,419 |  | 118,279 |  |  |  | 261,737 |  |  |
| Carroll |  | 576,861 |  | 115,311 |  | 19,348 |  | - |  | 2,062,714 |  |  |
| Cass |  | 1,002,911 |  | 79,858 |  |  |  |  |  | 6,254,516 |  | 228,022 |
| Clark |  | 1,995,088 |  | 434,471 |  | 187,612 |  |  |  | 17,768,476 |  | 205,004 |
| Clay |  | 239,901 |  | 102,971 |  |  |  |  |  | 1,257,986 |  | 138,811 |
| Clinton |  | 1,360,028 |  | 140,614 |  | 6,875 |  | - |  | 5,240,557 |  |  |
| Crawtord |  | 103,700 |  |  |  | 33,399 |  |  |  | 186,337 |  |  |
| Daviess |  | 231,963 |  | 241,094 |  |  |  |  |  | 2,578,662 |  | 57,788 |
| Dearborn |  | 1,408,926 |  | 442,626 |  | 317,532 |  |  |  | 6,719,617 |  |  |
| Decatur |  | 354,440 |  | 103,425 |  |  |  |  |  | 2,221,045 |  | 292,470 |
| Dekalb |  | 1,459, 125 |  |  |  | 61,126 |  |  |  | 4,906,041 |  | 238,097 |
| Delaware |  | 3,823,602 |  |  |  |  |  |  |  | 18,087,879 |  | 42,55 |
| Dubois |  | 1,238,329 |  | 313,298 |  |  |  |  |  | 4,666,419 |  | 22,132 |
| Ekkhart |  | 6,436,338 |  | 728,260 |  | 522,668 |  |  |  | 37,157,481 |  | 2,175,618 |
| Fayette |  | 563,470 |  |  |  | 89,750 |  |  |  | 6,265,537 |  |  |
| Floyd |  | 1,198,421 |  |  |  | 212,006 |  |  |  | 9,124,208 |  |  |
| Fountain |  | 287,374 |  | 81,548 |  | ${ }^{46,240}$ |  |  |  | 795,248 |  | 25,952 |
| Frankin |  | 573,209 |  |  |  | 50,744 |  |  |  | 836,050 |  |  |
| Fulton |  | 1,022,153 |  | 348,274 |  | 5,716 |  | - |  | 1,339,564 |  | 56,207 |
| Gibson |  | 1,077,287 |  |  |  | 55,289 |  |  |  | 2,475,938 |  | 124,114 |
| Grant |  | 1,601,086 |  | 718,153 |  | 8,804 |  |  |  | 12,196,127 |  | 186,336 |
| Greene |  | 448,238 |  | 302,991 |  |  |  |  |  | 1,232,155 |  |  |
| Hamilton |  | 5,429,601 |  | 4,450,338 |  | 867,157 |  | - |  | 54,248,896 |  | 13,844,778 |
| Hancock |  |  |  |  |  |  |  |  |  | 5,879,518 |  | 413,650 |
| Harrison |  | 1,168,963 |  |  |  |  |  |  |  | 705,572 |  |  |
| Hendricks |  | 2,325,153 |  | 1,721,276 |  | 596,471 |  | 83,619 |  | 11,589,014 |  | 3,095,735 |
| Henry |  | 1,192,397 |  | 874,430 |  | - |  |  |  | 7,404,151 |  | 176,102 |
| Howard |  | 4,205,600 |  |  |  |  |  |  |  | 29,505,632 |  |  |
| Huntington |  | 1,555,032 |  |  |  | 4,014 |  |  |  | 6,636,980 |  | 421,055 |
| Jackson |  | 1,156,735 |  | 388,450 |  | 146,306 |  | - |  | 6,420,050 |  | 417,541 |
| Jasper |  | 1,148,800 |  | 360,561 |  | 294,200 |  | . |  | 1,844,683 |  | 184,066 |
| Jay |  | 615,282 |  | 148,328 |  |  |  |  |  | 2,415,860 |  |  |
| Jefferson |  | 917,215 |  |  |  | 38,406 |  |  |  | 4,368,998 |  |  |
| Jennings |  | 309,071 |  |  |  | 66,499 |  |  |  | 1,618,815 |  | 215,298 |
| Johnson |  | 2,900,030 |  | 1,503,204 |  | 737,510 |  | . |  | 14,135,221 |  | 1,479,312 |
| Knox |  | 935,053 |  | 48,617 |  | ${ }^{118,637}$ |  |  |  | 4,181,510 |  |  |
| Kosciusko |  | 2,278,296 |  | 395,666 |  | 185,493 |  |  |  | 8,290,423 |  | 261,516 |
| Lagrange |  | 521,939 |  |  |  |  |  |  |  | 1,336,926 |  | 65,539 |
| Lake |  | 23,947,871 |  | 3,452,483 |  | 1,129,207 |  |  |  | 161,554,567 |  | 19,708,895 |
| Laporte |  | 5,695,256 |  | 55,651 |  | 185,353 |  | - |  | 21,735,937 |  | 928,855 |
| Lawrence |  | 1,162,904 |  | 385,823 |  |  |  |  |  | 5,041,400 |  |  |
| Madison |  | 4,206,978 |  | 458,299 |  | - |  |  |  | 21,259,770 |  | 2,548,517 |
| Marion |  | 33,990,438 |  | 5,913,775 |  | 1,282,862 |  | - |  | 19,155,607 |  | 1,941,283 |
| Marshall |  | 1,790,053 |  | 440,872 |  |  |  |  |  | 5,260,565 |  | 132,099 |
| Martin |  | 64,238 |  | 6,923 |  |  |  |  |  | 475,625 |  |  |
| Miami |  | 395,832 |  |  |  | . |  |  |  | 2,645,366 |  | 262,151 |
| Monroe |  | 3,629,760 |  | 1,664,378 |  | 389,535 |  | - |  | 15,652,063 |  | 1,523,271 |
| Montgomery |  | 942,478 |  | 858,179 |  |  |  |  |  | 4,736,548 |  | 101,032 |
| Morgan |  | 1,137,195 |  | ${ }^{693,815}$ |  | - |  |  |  | 4,754,086 |  |  |
| Newton |  | 717,753 |  | 596,858 |  |  |  |  |  | 581,267 |  |  |
| Noble |  | 1,361,058 |  | 822,216 |  | 117,220 |  | - |  | 4,636,463 |  | 522,320 |
| Ohio |  | ${ }^{93,601}$ |  |  |  |  |  |  |  |  |  |  |
| Orange |  | 234,998 |  | ${ }^{282,556}$ |  |  |  |  |  | ${ }^{980,027}$ |  | 54,884 |
| Owen |  | 382,250 |  | 176,129 |  | 84,874 |  |  |  | 608,911 |  |  |
| Parke |  | 216,401 |  |  |  |  |  | - |  | 344,891 |  | 7,289 |
| Perry |  | 541,314 |  | 185,857 |  | - |  |  |  | 1,988,807 |  | 103,544 |
| Pike |  | 474,158 |  |  |  |  |  |  |  | 584,927 |  |  |
| Porter |  | 5,480,180 |  | 1,197,210 |  | 998,863 |  | - |  | 28,001,436 |  | 3,888,819 |
| Posey |  | 1,301,128 |  |  |  | 207,478 |  |  |  | 2,309,205 |  | 1,560 |
| Pulaski |  | 516,258 |  | ${ }^{231,716}$ |  | 1,609 |  |  |  | 580,933 |  |  |
| Putnam Randolph |  | 347,847 428,297 |  | 237,432 |  | 134,642 |  |  |  | $2,159,788$ <br> 3,397741 |  | 80,852 |
| Randolph |  | 428,297 |  |  |  |  |  |  |  | 3,397,431 |  |  |
| Ripley |  | 437,244 |  | 82,339 |  | 37,547 |  | - |  | 1,585,729 |  |  |
| Rush St Joseph |  | 209,318 |  |  |  | 545,661 |  |  |  | 2,987,673 65,799333 |  | 1,654,058 |
| Scott |  | 13,422,989 |  | 2,067,030 |  | 545,661 |  | - |  | ${ }^{1,673,790}$ |  | 1,654,058 |
| Shelby |  | 571,164 |  |  |  |  |  | - |  | 5,172,503 |  | 449,175 |
| Spencer Starke |  | $1,059,354$ 789,546 |  | 162,096 192241 |  | ${ }_{51,851} 51$ |  |  |  | 1,043,405 |  | 39.514 |
| Steuben |  | 760,357 |  | 421,981 |  | 61,655 |  | - |  | ${ }_{3,854,058}$ |  | 92,064 |
| Sullivan |  | 952,381 |  |  |  | - |  | - |  | 1,256,873 |  |  |
| Switzerland |  | 152,757 |  |  |  |  |  |  |  | 222,691 |  |  |
| Tippecanoe Tipton |  | $3,526,599$ 716,503 |  | 1,695,007 |  | 160,122 53,102 |  | : |  | $25,605,177$ $2,899,185$ |  | 934,999 29,931 |
| Union |  | 255,170 |  | 132,985 |  | . |  |  |  | 454,291 |  |  |
| Vanderburgh |  | 7,463,265 |  | 3,510,868 |  | . |  | 783,358 |  | 46,031,099 |  | 2,165,834 |
| Vermilion |  | 536,869 |  | 367,194 |  |  |  |  |  | 937,304 |  | 9,650 |
| Vigo |  | 4,590,828 |  |  |  | - |  | - |  | 19,139,805 |  |  |
| Wabash |  | 743,064 |  | 173,179 |  | $\checkmark$ |  |  |  | 4,417,875 |  | 108,803 |
| Warren |  | 139,864 |  | 66,076 |  |  |  |  |  | 304,205 |  |  |
| Warrick Washington |  | $2,117,825$ 206,659 |  | 690,776 128,302 |  | 155,606 |  |  |  | $3,149,905$ $1,982,614$ |  |  |
| Wayne |  | 1,612,519 |  | 166,458 |  | 170,157 |  | . |  | 10,587,337 |  | 193,732 |
| Wells |  | 891,983 |  | 315,953 |  |  |  |  |  | 1,750,388 |  |  |
| White Whitley |  | 728,570 |  | 160,621 202,030 |  | 82,473 47,628 |  | : |  | $2,883,400$ $1,436,933$ |  | 107,103 |
| Totals | \$ | 208,015,495 |  | 50,102,237 | s | 10,825,851 | \$ | 866,976 | \$ | 906,386,170 | s | 65,801,912 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

State of Indiana
Property Taxes Charged Payable 2009 by Fund and County

| County |  | Firemens' Pension Fund |  | Police Pension Fund |  | Municipal Street Fund |  | Park and Recreation Fund |  | $\begin{array}{r} \text { Cumulative } \\ \text { Capital } \\ \text { Development } \\ \hline \end{array}$ |  | Other Municipal Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | - | \$ | 9,050 | \$ | 1,081,902 | \$ | 573,368 | \$ | 223,302 | \$ | 12,569 |
| Allen |  | . |  | 62,103 |  | 730,955 |  | 758,524 |  | 63,459 |  | 41,851,498 |
| Bartholomew |  | 174,239 |  | 281,858 |  | 180,674 |  | 108,387 |  | 908,543 |  | 4,525,100 |
| Benton |  |  |  |  |  | 250,644 |  |  |  | 22,823 |  | 74,601 |
| Blackford |  | 33,937 |  | 41,151 |  | 259,568 |  |  |  | 72,884 |  |  |
| Boone |  | . |  |  |  | 2,112,133 |  | 1,367,053 |  | 448,488 |  | 3,217,025 |
| Brown |  | - |  | $\checkmark$ |  | 91,608 |  | - |  | 9,518 |  |  |
| Carroll |  | - |  | 16,716 |  | 56,678 |  | - |  | 19,174 |  | 38,596 |
| Cass |  | 66,771 |  | 97,485 |  | 80,904 |  | 9,191 |  | 5,993 |  | 16,703 |
| Clark |  | 386,458 |  | 238,020 |  | 187,572 |  |  |  | 424,861 |  | 8,882,313 |
| Clay |  | 1,516 |  | 6,367 |  | 55,029 |  |  |  | 50,217 |  | 395,057 |
| Clinton |  | 5,661 |  | 5,661 |  | 533,702 |  |  |  | 19,601 |  | 63,090 |
| Crawford |  | - |  | - |  |  |  |  |  | 3,759 |  | 2,834 |
| Daviess |  | - |  | $\checkmark$ |  | 381,453 |  | 251,658 |  | 79,482 |  | 94,516 |
| Dearborn |  |  |  | 101,238 |  | 994,866 |  | 69,866 |  | 71,098 |  | 756,118 |
| Decatur |  | 116,647 |  | 131,547 |  |  |  |  |  | 121,735 |  | 75,778 |
| Dekalb |  | - |  | 30,455 |  | 2,138,788 |  | 570,184 |  | 289,057 |  | 102,892 |
| Delaware |  | 1,903,402 |  | 1,516,196 |  | 671,153 |  | 534,681 |  | 116,886 |  | 1,181,197 |
| Dubois |  | 51,200 |  | 4,695 |  | 894,695 |  | 1,843,561 |  | 414,512 |  | 307,326 |
| Elkhart |  | 514,168 |  | 489,959 |  | 3,406,602 |  | 2,413,186 |  | 1,820,600 |  | 3,517,729 |
| Fayette |  | - |  | - |  | 285,204 |  |  |  | 55,328 |  | 565,138 |
| Floyd |  | 631,473 |  | 474,942 |  |  |  | 528,457 |  |  |  | 177,936 |
| Fountain |  | . |  | 18,355 |  | 479,128 |  | 80,959 |  | 57,287 |  | 294,617 |
| Franklin |  | - |  | - |  | 95,736 |  | . |  | 54,323 |  | 162,297 |
| Fulton |  | 52,170 |  | 23,290 |  | 627,831 |  | - |  | 127,234 |  | 420,907 |
| Gibson |  | 62,057 |  | 62,057 |  | 350,298 |  | 147,617 |  | 65,927 |  | 576,877 |
| Grant |  | . |  |  |  | 1,203,834 |  | 3,747 |  | 399,859 |  | 1,511,209 |
| Greene |  | - |  | 28,330 |  | 135,736 |  | 25,904 |  | 33,145 |  | 232,241 |
| Hamilton |  | - |  |  |  | 10,703,525 |  | 201,677 |  | 4,483,249 |  | 7,481,837 |
| Hancock |  | . |  | - |  | 808,531 |  | 667,604 |  | 42,924 |  | 2,669,495 |
| Harrison |  | - |  | . |  |  |  |  |  |  |  | 1,431 |
| Hendricks |  | - |  | - |  | 1,847,414 |  | - |  | 677,908 |  | 14,039,108 |
| Henry |  | - |  | - |  | 37,311 |  |  |  | 229,362 |  | 245,826 |
| Howard |  | 960,812 |  | 880,953 |  | 88,444 |  | 1,736,949 |  | 8,442 |  | 419,264 |
| Huntington |  |  |  |  |  | 338,067 |  | 718,623 |  | 117,095 |  | 338,314 |
| Jackson |  | - |  | 98,950 |  | 122,124 |  | 780,516 |  | 301,570 |  | 27,549 |
| Jasper |  | - |  | - |  | 273,267 |  | - |  | 112,671 |  | 32,859 |
| Jay |  | 3,682 |  | 11,152 |  | 695,426 |  | 168,131 |  | 79,770 |  | 168,190 |
| Jefferson |  |  |  |  |  | 1,148 |  | 693,097 |  | 212,533 |  | 67,710 |
| Jennings |  | - |  | 38,935 |  | 198,041 |  | 123,539 |  | 71,135 |  | 33,884 |
| Johnson |  | - |  | -7 |  | 780,972 |  | 1,987,288 |  | 1,022,316 |  | 5,293,656 |
| Knox |  | - |  | 133,742 |  | 476,426 |  | 221,877 |  | 66,601 |  | 1,966,219 |
| Kosciusko |  | 43,735 |  | 46,469 |  | 1,162,811 |  | 1,474,386 |  | 576,761 |  | 1,041,489 |
| Lagrange |  |  |  | - |  | 655,401 |  |  |  | 99,974 |  | 414,163 |
| Lake |  | 2,162,341 |  | 2,226,442 |  | 4,319,091 |  | 10,473,118 |  | 3,674,356 |  | 3,602,624 |
| Laporte |  |  |  |  |  | 624,378 |  | 2,670,683 |  | 804,482 |  | 497,465 |
| Lawrence |  | 9,001 |  | 18,411 |  | 1,000,374 |  | 102,113 |  | 140,272 |  | 1,069,045 |
| Madison |  | - |  | 24,214 |  | 645,717 |  | 1,664 |  | 119,891 |  | 2,780,098 |
| Marion |  | - |  | - |  | 105,885 |  | 135,246 |  | 630,064 |  | 551,560 |
| Marshall |  | - |  | 5,067 |  | 2,110,867 |  | 898,894 |  | 271,442 |  | 813,082 |
| Martin |  | - |  | 16,347 |  | 29,878 |  | 28,738 |  | 17,976 |  | 10,820 |
| Miami |  | - |  | . |  | 480,884 |  | . |  | 119,513 |  | 2,629,840 |
| Monroe |  | - |  | - |  | 139,709 |  | 5,263,334 |  | 908,945 |  | 624,758 |
| Montgomery |  | - |  |  |  | 967,489 |  | 722,152 |  | 201,868 |  | 288,392 |
| Morgan |  | - |  |  |  | 2,324,492 |  | 617,414 |  | 216,840 |  | 469,400 |
| Newton |  | - |  | $\checkmark$ |  | 371,554 |  | 80,306 |  | 37,756 |  |  |
| Noble |  | - |  | 121,003 |  | 1,117,625 |  | 231,221 |  | 147,447 |  | 516,986 |
| Ohio |  | - |  |  |  | 306,703 |  |  |  | 51,766 |  |  |
| Orange |  | - |  | - |  | 212,985 |  | - |  | 67,532 |  | 201,554 |
| Owen |  | $\cdot$ |  | - |  |  |  |  |  | 29,974 |  | 255,749 |
| Parke |  | - |  | - |  | 61,704 |  |  |  | 19,923 |  | 200,900 |
| Perry |  |  |  | 36,436 |  | 3,005 |  |  |  | 54,896 |  |  |
| Pike |  |  |  |  |  | 20,766 |  |  |  | 11,351 |  | 33,696 |
| Porter |  | 74,640 |  | 101,178 |  | 3,665,077 |  | 1,507,440 |  | 884,788 |  | 4,205,872 |
| Posey |  | 39,036 |  | 19,518 |  | 439,151 |  |  |  | 72,202 |  | 463,267 |
| Pulaski |  |  |  |  |  | 108,673 |  | 8,094 |  | 18,108 |  | 111,245 |
| Putnam |  | 29,670 |  | 40,055 |  | 79,739 |  |  |  | 166,881 |  | 684,274 |
| Randolph |  | 19,614 |  | 15,133 |  | 750,734 |  | 37,886 |  | 88,450 |  | 269,121 |
| Ripley |  | - |  | - |  | 262,391 |  | 10,219 |  | 126,221 |  | 262,067 |
| Rush |  |  |  | 779, |  | 305,463 |  |  |  | 52,821 |  |  |
| St Joseph |  | 571,263 |  | 779,090 |  | 1,247,959 |  | 10,834,550 |  | 1,289,918 |  | 821,299 |
| Scott |  |  |  | 35,884 |  | 66,610 |  | 199,030 |  | 113,710 |  | 25,008 |
| Shelby |  | 301,201 |  | 459,682 |  | 97,434 |  | 18,207 |  | 229,210 |  | 2,540,949 |
| Spencer |  |  |  |  |  | 58,500 |  | 34,959 |  | 23,515 |  | 242,307 |
| Starke |  | - |  | 64,080 |  | 166,075 |  | 160,721 |  | 41,172 |  | 152,296 |
| Steuben |  | - |  | . |  | 1,165,861 |  | 7,618 |  | 424,452 |  | 370,946 |
| Sullivan |  | - |  | - |  | - |  | 78,708 |  | 21,095 |  | 2,524 |
| Switzerland |  | - |  | - |  | 9,916 |  |  |  |  |  | 39,762 |
| Tippecanoe |  | 563,961 |  | 464,439 |  | 1,825,304 |  | 3,395,385 |  | 989,564 |  | 420,852 |
| Tipton |  | 57,625 |  | 48,153 |  | 11,877 |  |  |  | 41,466 |  | 3,218 |
| Union |  | - |  |  |  | 120,162 |  |  |  | 15,482 |  | 8,288 |
| Vanderburgh |  | 252,264 |  | 252,264 |  |  |  | 6,110,192 |  | 34,758 |  |  |
| Vermillion |  | - |  | . |  | 83,918 |  |  |  | 10,769 |  | 63,964 |
| Vigo |  | - |  | - |  | 1,915,926 |  | 1,779,074 |  | 434,617 |  | 1,445,215 |
| Wabash |  | 300,911 |  | 227,577 |  | 1,069,806 |  | 332,392 |  | 21,340 |  | 714,906 |
| Warren |  |  |  |  |  |  |  | 28,527 |  | 13,473 |  | 39,897 |
| Warrick |  | 38,937 |  | 38,937 |  | 65,413 |  | 80,988 |  | 48,257 |  | 253,968 |
| Washington |  | - |  | - |  | 270,552 |  | 89,728 |  | 45,975 |  | 110,921 |
| Wayne |  | 177,905 |  | 258,771 |  | 1,924,821 |  | 2,078,149 |  | 392,511 |  | 162,048 |
| Wells |  |  |  | 77,430 |  | 493,395 |  | 453,826 |  | 170,158 |  | 87,725 |
| White |  | 96,172 |  | 58,988 |  | 126,198 |  | 13,927 |  | 90,507 |  | 5,877 |
| Whitley |  |  |  | 171,217 |  | 391,228 |  | 46,958 |  | 88,582 |  | 445,608 |
| Totals | \$ | 9,702,468 |  | 10,409,993 | \$ | 67,040,890 | \$ | 66,591,486 | \$ | 27,557,699 | \$ | $\underline{\text { 131,796,549 }}$ |

State of Indiana
Property Taxes Charged Payable 2009 by Fund and County

| County |  | Solid Waste District Tax |  | Fire Protection District Tax |  | Tax <br> Increment Replacement |  | Other Special District Taxes |  | Tax Increment Financing Taxes |  | Personal Property Taxes to Replace TIF PTRC |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 540,525 | \$ |  | \$ |  | \$ |  | \$ | 122,016 | \$ | - |
| Allen |  |  |  | 999,784 |  | 112,296 |  | 11,116,763 |  | 12,675,732 |  |  |
| Bartholomew |  | 1,249,491 |  |  |  |  |  |  |  | 1,038,650 |  |  |
| Benton |  |  |  | - |  | - |  |  |  | 732 |  |  |
| Blackford |  |  |  |  |  |  |  | - |  | 65,594 |  | - |
| Boone |  | - |  | - |  | 74,537 |  | - |  | 4,186,037 |  |  |
| Brown |  | 136,760 |  | - |  |  |  | 79,097 |  |  |  |  |
| Carroll |  |  |  | . |  | - |  | . |  | 436,268 |  | - |
| Cass |  | - |  |  |  | - |  | 507,514 |  | 644,079 |  | - |
| Clark |  | - |  | 1,366,965 |  |  |  | 1,255,290 |  | 13,179,533 |  |  |
| Clay |  |  |  | 12,732 |  | - |  | 4,366 |  | 166,979 |  |  |
| Clinton |  | 36,877 |  |  |  | - |  | 105,474 |  |  |  | - |
| Crawford |  | 166,728 |  | 223,857 |  | - |  | 56,104 |  | 197,792 |  | - |
| Daviess |  | 365,173 |  | 95,174 |  | - |  | 20,161 |  | 1,255,143 |  |  |
| Dearborn |  | 563,441 |  | . |  |  |  | . |  | 1,103,296 |  |  |
| Decatur |  | 223,335 |  | - |  | 52,755 |  | - |  | 959,583 |  | - |
| Dekalb |  | 215,586 |  | - |  | - |  | - |  | 1,457,243 |  | - |
| Delaware |  | 223,739 |  |  |  |  |  | 10,141,637 |  | 5,898,109 |  |  |
| Dubois |  | - |  | 43,788 |  | - |  | 191,149 |  | 1,069,017 |  |  |
| Elkhart |  | - |  | . |  | - |  | . |  | 11,236,942 |  | - |
| Fayette |  | - |  |  |  | - |  | - |  |  |  | - |
| Floyd |  | - |  | 1,837,620 |  |  |  | 871,989 |  | 3,789,068 |  |  |
| Fountain |  | 133,252 |  |  |  |  |  |  |  | 498,747 |  |  |
| Franklin |  | 119,416 |  | - |  | - |  | $\checkmark$ |  |  |  | - |
| Fulton |  |  |  |  |  | - |  | 347,464 |  | - |  |  |
| Gibson |  | 1,044,073 |  | - |  |  |  | 307,410 |  | 4,571,981 |  |  |
| Grant |  | 129,301 |  | - |  |  |  |  |  | 5,201,957 |  |  |
| Greene |  |  |  | . |  | - |  | - |  | 382,330 |  | - |
| Hamilton |  | . |  | - |  | 1,949,627 |  | 513,344 |  | 37,426,393 |  |  |
| Hancock |  | 172,577 |  | - |  |  |  |  |  | 1,694,607 |  |  |
| Harrison |  | 172,577 |  |  |  | 196,418 |  | 38,227 |  |  |  |  |
| Hendricks |  |  |  |  |  |  |  |  |  | 19,537,911 |  |  |
| Henry |  | - |  | - |  | 46,422 |  | - |  | 1,001,386 |  |  |
| Howard |  | 699,102 |  | - |  |  |  |  |  |  |  |  |
| Huntington |  | 160,291 |  |  |  |  |  |  |  | 2,322,429 |  |  |
| Jackson |  |  |  | 40,495 |  | - |  | - |  | 182,099 |  |  |
| Jasper |  | - |  | - |  | - |  | - |  | 972,958 |  |  |
| Jay |  | - |  | - |  |  |  |  |  | 809,256 |  |  |
| Jefferson |  | 147,974 |  | - |  |  |  |  |  | 1,083,536 |  |  |
| Jennings |  | 111,840 |  | $\checkmark$ |  | - |  | $\cdot$ |  | 1,850,303 |  |  |
| Johnson |  | 387,574 |  | 5,190,925 |  | 577,247 |  | 2,179,718 |  | 7,373,831 |  |  |
| Knox |  |  |  | 936,582 |  | - |  | 315,216 |  | 1,077,227 |  |  |
| Kosciusko |  | 167,982 |  | . |  | 201,966 |  | . |  | 3,010,073 |  |  |
| Lagrange |  | 188,052 |  | - |  | 66,597 |  | - |  | 2,123,509 |  |  |
| Lake |  | 4,492,326 |  | 428,151 |  | 317,251 |  | 34,573,583 |  | 51,202,172 |  | - |
| Laporte |  |  |  | - |  |  |  | 2,884,058 |  | 7,221,857 |  |  |
| Lawrence |  | 962,964 |  |  |  |  |  | . |  | 1,005,768 |  |  |
| Madison |  | 221,718 |  | 17,661 |  | - |  | $\checkmark$ |  | 7,181,654 |  | - |
| Marion |  | $\checkmark$ |  | . |  | 6,574,485 |  | 259,758,106 |  | 85,358,350 |  | 8,024,239 |
| Marshall |  | 248,247 |  | - |  |  |  | - |  | 2,044,984 |  |  |
| Martin |  | 126,405 |  | - |  |  |  |  |  | 753 |  |  |
| Miami |  |  |  |  |  | 2,796 |  | $\checkmark$ |  | 329,925 |  |  |
| Monroe |  | 1,298,451 |  | 883,316 |  | 1,005,802 |  | 1,276,286 |  | 7,316,804 |  |  |
| Montgomery |  | . |  |  |  | . |  | - |  | 1,022,004 |  |  |
| Morgan |  | - |  | 107,304 |  |  |  | 372,325 |  | 1,795,937 |  |  |
| Newton |  | - |  |  |  | - |  |  |  | 186 |  |  |
| Noble |  | 225,784 |  | - |  | 216,367 |  | - |  | 3,010,736 |  | - |
| Ohio |  | 31,980 |  |  |  | - |  | 74.8 |  |  |  |  |
| Orange |  | 250,600 |  | 137,593 |  |  |  | 74,851 |  | 1,022,833 |  |  |
| Owen |  |  |  | 40,280 |  | - |  | 13,785 |  |  |  | - |
| Parke |  | - |  | - |  | - |  |  |  | 98,311 |  |  |
| Perry |  | - |  |  |  | - |  | 39,124 |  | 1,632,433 |  | - |
| Pike |  | - |  | 191,860 |  | - |  |  |  |  |  |  |
| Porter |  | $\checkmark$ |  | - |  | - |  | 763,884 |  | 13,252,818 |  | $\cdot$ |
| Posey |  | 492,127 |  | 102,742 |  | - |  | - |  | 207,075 |  | - |
| Pulaski |  |  |  |  |  |  |  |  |  | - |  |  |
| Putnam |  | - |  | - |  | - |  | 279,256 |  | 972,676 |  | - |
| Randolph |  | - |  | . |  | - |  | . |  | 700,257 |  | - |
| Ripley |  | 145,388 |  | - |  | - |  | - |  | - |  | - |
| Rush |  |  |  | - |  | - |  | 93,964 |  | 459,666 |  |  |
| St Joseph |  |  |  | - |  |  |  | 7,237,529 |  | 53,188,210 |  | - |
| Scott |  | 90,815 |  | - |  | - |  | - |  | 1,685,451 |  | - |
| Shelby |  | 162,003 |  | - |  | - |  | - |  | 3,025,009 |  | - |
| Spencer |  | 297,891 |  | 90,431 |  | - |  | - |  | 1,618,183 |  | - |
| Starke |  |  |  | . |  |  |  | 232,714 |  | 225,136 |  | - |
| Steuben |  | 303,852 |  | - |  | 7,679 |  | - |  | 232,352 |  | - |
| Sullivan |  |  |  | - |  | - |  | - |  | 20,803 |  | - |
| Switzerland |  | 49,832 |  | - |  | - |  | - |  |  |  | - |
| Tippecanoe |  | 202,564 |  | - |  | 439,863 |  | 2,052,365 |  | 18,788,147 |  | - |
| Tipton |  | 111,439 |  | - |  | , |  | , |  | 47,688 |  | - |
| Union |  | - |  | . |  | - |  | - |  | - ${ }^{-}$ |  | - |
| Vanderburgh |  | - |  | - |  |  |  | 1,901,423 |  | 13,605,146 |  | - |
| Vermillion |  | - |  |  |  |  |  |  |  | 59,808 |  |  |
| Vigo |  | - |  | 1,884,350 |  | - |  | 9,116,025 |  | 4,725,248 |  | - |
| Wabash |  |  |  | . |  | - |  | . |  | 106,878 |  | - |
| Warren |  | 115,013 |  | - |  |  |  | - |  | - |  | - |
| Warrick |  | 1,576,269 |  |  |  |  |  | 597,537 |  | 646,753 |  | - |
| Washington |  |  |  | 111,268 |  | - |  | 597,537 |  | 65,789 |  | - |
| Wayne |  | 10480 |  | . |  | - |  | 5,058,614 |  | 3,444,251 |  | - |
| Wells |  | 104,804 |  | - |  | - |  | . |  | 138,467 |  | - |
| White |  | . |  | . |  | 40,675 |  | - |  | 382,109 |  | - |
| Whitley |  | - |  | . |  |  |  | - |  | 1,868,258 |  |  |
| $\underline{\text { Totals }}$ | \$ | 18,693,563 | \$ | 14,742,876 | \$ | 11,882,784 | \$ | 354,376,352 | \$ | 440,313,231 | \$ | 8,024,239 |

State of Indiana
Property Taxes Charged Payable 2009 by Fund and County
continued

| County | Plus Circuit Breaker Credit Reduction to Fund Amounts |  |  | Total Current Taxes |  | Less LOIT Property Tax Replacement Credit |  | Less HEA 1001-2008 State Homestead Credit |  | Less <br> County Option <br> Income TaxHomestead Credit |  | Less <br> County Economic pment Income Tax Homestead Credit |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 232,252 | \$ | 27,808,420 | \$ |  | \$ | 611,485 | \$ |  | \$ | 751,356 |
| Allen |  | 4,759,622 |  | 342,615,300 |  |  |  | 8,396,379 |  | 9,546,346 |  |  |
| Bartholomew |  | 80,439 |  | 78,450,905 |  |  |  | 1,489,428 |  |  |  |  |
| Benton |  | 61,429 |  | 10,744,889 |  | 1,620,756 |  | 121,781 |  | - |  | 65,413 |
| Blackford |  | 454,073 |  | 10,700,631 |  | - |  | 187,390 |  | - |  | 221,560 |
| Boone |  | 3,657 |  | 70,426,857 |  |  |  | 2,070,295 |  |  |  |  |
| Brown |  | 1 |  | 12,173,017 |  |  |  | 183,870 |  |  |  |  |
| Carroll |  | 178,740 |  | 15,119,588 |  | 712,349 |  | 305,201 |  | - |  |  |
| Cass |  | 3,207,326 |  | 33,908,662 |  |  |  | 572,576 |  | - |  | 1,598,621 |
| Clark |  | 269,565 |  | 91,023,200 |  | - |  | 1,993,174 |  |  |  | 4,419,346 |
| Clay |  | 152,853 |  | 14,448,410 |  |  |  | 311,231 |  |  |  |  |
| Clinton |  | 445,070 |  | 26,472,163 |  | - |  | 484,391 |  | - |  | 1,391,967 |
| Crawford |  | 241,243 |  | 7,877,527 |  | - |  | 113,162 |  | - |  |  |
| Daviess |  | 1,093,016 |  | 25,652,959 |  |  |  | 437,998 |  | - |  | 1,242,929 |
| Dearborn |  |  |  | 46,157,251 |  |  |  | 965,305 |  |  |  |  |
| Decatur |  | 854 |  | 16,724,573 |  | - |  | 345,690 |  | - |  | 367,033 |
| Dekalb |  | 61,877 |  | 37,393,769 |  | - |  | 682,368 |  | - |  | 1,947,287 |
| Delaware |  | 12,601,324 |  | 112,418,182 |  |  |  | 1,984,495 |  |  |  | 4,664,697 |
| Dubois |  | 4,512 |  | 39,485,541 |  |  |  | 835,762 |  |  |  |  |
| Elkhart |  | 3,235,719 |  | 210,616,820 |  | - |  | 4,049,335 |  |  |  |  |
| Fayette |  | 711,888 |  | 20,458,854 |  | 3,645,446 |  | 763,347 |  |  |  | 399,162 |
| Floyd |  | 11,494 |  | 55,555,080 |  | - |  | 1,626,343 |  | - |  | 1,793,425 |
| Fountain |  | 20,331 |  | 12,086,060 |  |  |  | 187,493 |  |  |  | 289,807 |
| Franklin |  | 2,278 |  | 12,133,340 |  | - |  | 321,414 |  |  |  |  |
| Fulton |  | 7,306 |  | 15,482,903 |  | 845,189 |  | 269,838 |  | - |  | 836,633 |
| Gibson |  | 309,266 |  | 38,186,380 |  |  |  | 534,117 |  |  |  |  |
| Grant |  | 2,323,058 |  | 56,360,953 |  | - |  | 850,886 |  |  |  | 3,173,658 |
| Greene |  | 371,562 |  | 16,964,338 |  | - |  | 393,387 |  |  |  |  |
| Hamilton |  | 267,403 |  | 373,109,201 |  | - |  | 10,978,881 |  | - |  |  |
| Hancock |  | 198,312 |  | 64,781,455 |  | - |  | 1,897,300 |  | - |  |  |
| Harrison |  | 15,788 |  | 19,425,907 |  |  |  | 439,987 |  |  |  |  |
| Hendricks |  | 670,850 |  | 176,720,806 |  | - |  | 4,525,652 |  | - |  | 4,913,202 |
| Henry |  | 412,586 |  | 37,556,245 |  | - |  | 755,605 |  | - |  | 1,988,343 |
| Howard |  | 994,512 |  | 93,528,214 |  | - |  | 1,543,048 |  | - |  |  |
| Huntington |  | 551,475 |  | 32,539,055 |  |  |  | 670,766 |  |  |  |  |
| Jackson |  | 11,839 |  | 30,723,569 |  | - |  | 534,209 |  | $\cdot$ |  | 1,912,205 |
| Jasper |  | 3,488 |  | 29,958,982 |  | 8,804,018 |  | 439,116 |  | - |  |  |
| Jay |  | 4,025 |  | 18,568,571 |  | - |  | 541,101 |  | - |  | 741,589 |
| Jefferson |  | 38,564 |  | 25,449,575 |  | - |  | 549,516 |  |  |  |  |
| Jennings |  | 178,870 |  | 18,144,524 |  | - |  | 338,003 |  | - |  |  |
| Johnson |  | 1,499,080 |  | 129,674,971 |  | - |  | 3,421,593 |  | - |  |  |
| Knox |  | 1,330,026 |  | 31,782,145 |  | . |  | 479,207 |  | . |  |  |
| Kosciusko |  | 25,451 |  | 72,788,669 |  | - |  | 1,052,717 |  |  |  |  |
| Lagrange |  | 6,799 |  | 25,359,628 |  | - |  | 428,749 |  | - |  | 872,264 |
| Lake |  | 70,253,494 |  | 754,650,732 |  | - |  | 16,499,318 |  | - |  |  |
| Laporte |  | 3,104,032 |  | 122,294,305 |  | - |  | 1,924,271 |  |  |  |  |
| Lawrence |  | 1,648,726 |  | 34,613,216 |  | - |  | 740,912 |  |  |  |  |
| Madison |  | 16,733,887 |  | 119,261,680 |  | - |  | 2,311,890 |  | - |  | 4,613,984 |
| Marion |  | 17,944,837 |  | 1,057,778,737 |  | - |  | 22,977,335 |  | 12,341,486 |  |  |
| Marshall |  | 110,148 |  | 40,518,976 |  | - |  | 706,235 |  | - |  |  |
| Martin |  | 31,477 |  | 5,568,173 |  |  |  | 94,460 |  |  |  |  |
| Miami |  | 124,165 |  | 22,437,731 |  | 2,731,356 |  | 445,230 |  | 194,212 |  | 990,727 |
| Monroe |  | 10,018 |  | 96,450,986 |  | - |  | 1,950,477 |  | 1,207,067 |  |  |
| Montgomery |  | 237,260 |  | 36,553,469 |  | 1,283,182 |  | 627,370 |  | . |  | 670,164 |
| Morgan |  | 19,197 |  | 45,467,574 |  | 14,563,411 |  | 1,160,515 |  | - |  | 1,017,933 |
| Newton |  | 41,196 |  | 13,000,959 |  | . |  | 225,325 |  | - |  |  |
| Noble |  | 126,490 |  | 41,399,912 |  | - |  | 703,377 |  | - |  | 1,964,011 |
| Ohio |  | 316 |  | 2,579,649 |  |  |  | 51,568 |  |  |  |  |
| Orange |  | 5,234 |  | 10,987,254 |  |  |  | 137,569 |  | - |  |  |
| Owen |  | 26,046 |  | 13,053,497 |  | - |  | 223,729 |  | - |  |  |
| Parke |  | 4,605 |  | 10,252,848 |  | 563,191 |  | 160,758 |  | - |  | 589,021 |
| Perry |  | 229,019 |  | 13,531,340 |  |  |  | 250,992 |  | 63,176 |  | 180,218 |
| Pike |  | 107,888 |  | 13,298,108 |  | - |  | 146,361 |  |  |  |  |
| Porter |  | 132,786 |  | 184,360,501 |  | - |  | 5,094,754 |  | - |  | 8,822,639 |
| Posey |  | 139,993 |  | 30,070,368 |  |  |  | 429,117 |  | 313,392 |  |  |
| Pulaski |  |  |  | 10,193,283 |  | 2,441,159 |  | 315,572 |  | - |  | 439,999 |
| Putnam |  | 301 |  | 24,102,500 |  |  |  | 499,842 |  |  |  | 1,470,395 |
| Randolph |  | 1,154,495 |  | 20,538,117 |  | - |  | 312,397 |  |  |  |  |
| Ripley |  | 4,673 |  | 17,051,396 |  | - |  | 352,611 |  | - |  | 685,480 |
| Rush |  | 765,299 |  | 15,707,290 |  | - |  | 243,667 |  |  |  | 783,196 |
| St Joseph |  | 17,334,664 |  | 319,843,445 |  | - |  | 6,951,851 |  | 8,168,599 |  |  |
| Scott |  | 136,538 |  | 16,608,285 |  | - |  | 240,532 |  | - |  | 545,048 |
| Shelby |  | 18,115 |  | 39,942,088 |  | - |  | 661,422 |  |  |  |  |
| Spencer |  | 45,079 |  | 20,939,470 |  | - |  | 252,082 |  | 158,251 |  | - |
| Starke |  | 11,255 |  | 15,552,785 |  |  |  | 285,303 |  | . |  | 195,991 |
| Steuben |  | 1,896 |  | 33,991,455 |  | 1,483,038 |  | 523,135 |  | - |  | 251,277 |
| Sullivan |  | 252,627 |  | 17,437,943 |  | - |  | 208,603 |  | - |  | - |
| Switzerland |  | 4,461 |  | 5,431,046 |  | . |  | 83,285 |  | - |  | - |
| Tippecanoe |  | 6,738 |  | 153,194,442 |  |  |  | 2,655,330 |  | 1,383,778 |  | 3,043,316 |
| Tipton |  | 226,375 |  | 13,999,694 |  | - |  | 295,222 |  | . |  | 262,972 |
| Union |  | 119,145 |  | 6,812,080 |  | - |  | 119,816 |  | - |  | - |
| Vanderburgh |  | 723,868 |  | 169,635,401 |  | - |  | 3,142,674 |  |  |  |  |
| Vermillion |  | 228,513 |  | 15,176,201 |  | - |  | 194,735 |  |  |  |  |
| Vigo |  | 5,487,816 |  | 102,592,837 |  | - |  | 1,824,200 |  | - |  | - |
| Wabash |  | 59,559 |  | 22,643,336 |  | 2,885,693 |  | 686,236 |  | - |  | 1,464,988 |
| Warren |  | 161 |  | 7,607,937 |  | 432,493 |  | 230,513 |  | - |  | 116,919 |
| Warrick |  | 268,155 |  | 46,464,500 |  | . |  | 1,157,038 |  | - |  |  |
| Washington |  | 202,472 |  | 17,756,581 |  | - |  | 309,803 |  | - |  | 990,031 |
| Wayne |  | 1,476,595 |  | 63,389,023 |  | - |  | 1,248,876 |  | - |  |  |
| Wells |  | 492 |  | 18,085,195 |  | - |  | 416,256 |  | - |  | 1,094,139 |
| White |  | 702 |  | 23,420,753 |  | - |  | 367,775 |  | - |  | 292,921 |
| Whitley |  | 7,607 |  | 23,042,987 |  | - |  | 582,762 |  | - |  | 213,470 |
| Totals | \$ | 176,618,235 | \$ | 6,546,848,169 | \$ | 42,011,282 | \$ | 140,706,693 | \$ | 33,376,308 | \$ | 64,289,336 |

State of Indiana
Property Taxes Charged Payable 2009 by Fund and County

| County | [ess $\begin{array}{r}\text { Les } \\ \text { LOIT } \\ \text { Homestead Credit }\end{array}$ |  |  | Less <br> LOIT Residential Property Tax Credit |  | Less <br> Circuit Breaker Credit |  | Net Current Taxes Charged |  | Delinquent Taxes and Penalties Charged |  | Total Current and Delinquent Taxes and Penalties Charged |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ |  | \$ |  | \$ | 232,252 | \$ | 26,213,327 | \$ | 1,770,280 | \$ | 29,578,700 |
| Allen |  |  |  | - |  | 4,759,622 |  | 319,912,953 |  | 19,709,580 |  | 362,324,880 |
| Bartholomew |  |  |  | - |  | 80,439 |  | 76,881,038 |  | 5,284,955 |  | 83,735,860 |
| Benton |  | - |  | - |  | 61,429 |  | 8,875,510 |  | 616,462 |  | 11,361,350 |
| Blackford |  | - |  | - |  | 454,073 |  | 9,837,608 |  | 1,676,650 |  | 12,377,281 |
| Boone |  |  |  | - |  | 3,657 |  | 68,352,905 |  | 6,599,147 |  | 77,026,004 |
| Brown |  | 1,593,863 |  | - |  | 1 |  | 10,395,283 |  | 3,905,049 |  | 16,078,067 |
| Carroll |  | . |  | - |  | 178,740 |  | 13,923,298 |  | 1,665,518 |  | 16,785,105 |
| Cass |  | - |  | - |  | 3,207,326 |  | 28,530,140 |  | 3,255,091 |  | 37,163,752 |
| Clark |  | - |  | - |  | 269,565 |  | 84,341,115 |  | 14,395,417 |  | 105,418,617 |
| Clay |  | - |  | $\cdot$ |  | 152,853 |  | 13,984,326 |  | 1,388,467 |  | 15,836,877 |
| Clinton |  | . |  | 1,345,060 |  | 445,070 |  | 22,805,675 |  | 3,627,742 |  | 30,099,905 |
| Crawford |  | - |  | - |  | 241,243 |  | 7,523,122 |  | 1,696,500 |  | 9,574,027 |
| Daviess |  | - |  | - |  | 1,093,016 |  | 22,879,016 |  | 1,368,222 |  | 27,021,181 |
| Dearborn |  |  |  |  |  |  |  | 45,191,946 |  | 4,483,168 |  | 50,640,419 |
| Decatur |  | - |  | - |  | 854 |  | 16,010,996 |  | 1,694,521 |  | 18,419,094 |
| Dekalb |  | - |  | - |  | 61,877 |  | 34,702,237 |  | 7,016,376 |  | 44,410,144 |
| Delaware |  |  |  |  |  | 12,601,324 |  | 93,167,667 |  | 16,434,566 |  | 128,852,748 |
| Dubois |  |  |  | - |  | 4,512 |  | 38,645,267 |  | 1,475,035 |  | 40,960,576 |
| Elkhart |  | - |  | - |  | 3,235,719 |  | 203,331,766 |  | 20,285,327 |  | 230,902,147 |
| Fayette |  |  |  | - |  | 711,888 |  | 14,939,011 |  | 1,943,204 |  | 22,402,058 |
| Floyd |  | - |  | - |  | 11,494 |  | 52,123,818 |  | 7,116,822 |  | 62,671,902 |
| Fountain |  |  |  | - |  | 20,331 |  | 11,588,428 |  | 1,013,027 |  | 13,099,087 |
| Franklin |  |  |  | . |  | 2,278 |  | 11,809,648 |  | 1,517,181 |  | 13,650,521 |
| Fulton |  | - |  | - |  | 7,306 |  | 13,523,938 |  | 1,498,976 |  | 16,981,879 |
| Gibson |  |  |  | - |  | 309,266 |  | 37,342,997 |  | 2,996,011 |  | 41,182,391 |
| Grant |  | - |  | - |  | 2,323,058 |  | 50,013,351 |  | 12,979,860 |  | 69,340,814 |
| Greene |  | - |  | - |  | 371,562 |  | 16,199,390 |  | 2,374,260 |  | 19,338,598 |
| Hamilton |  | - |  | - |  | 267,403 |  | 361,862,917 |  | 23,600,176 |  | 396,709,377 |
| Hancock |  | - |  | - |  | 198,312 |  | 62,685,843 |  | 3,803,554 |  | 68,585,010 |
| Harrison |  |  |  | - |  | 15,788 |  | 18,970,131 |  | 1,683,150 |  | 21,109,057 |
| Hendricks |  | - |  | - |  | 670,850 |  | 166,611,101 |  | 9,433,893 |  | 186,154,699 |
| Henry |  |  |  | - |  | 412,586 |  | 34,399,711 |  | 4,261,782 |  | 41,818,027 |
| Howard |  | 8,605,787 |  | $\checkmark$ |  | 994,512 |  | 82,384,868 |  | 21,689,273 |  | 115,217,487 |
| Huntington |  |  |  | 1,606,748 |  | 551,475 |  | 29,710,067 |  | 2,723,446 |  | 35,262,501 |
| Jackson |  | - |  |  |  | 11,839 |  | 28,265,317 |  | 3,595,778 |  | 34,319,346 |
| Jasper |  | - |  | 1,47589 |  | 3,488 |  | 20,712,360 |  | 1,589,987 |  | 31,548,969 |
| Jay |  |  |  | 1,475,879 |  | 4,025 |  | 15,805,977 |  | 1,726,164 |  | 20,294,735 |
| Jefferson |  |  |  | - |  | 38,564 |  | 24,861,495 |  | 2,240,670 |  | 27,690,245 |
| Jennings |  | - |  | - |  | 178,870 |  | 17,627,652 |  | 1,946,381 |  | 20,090,905 |
| Johnson |  | - |  | - |  | 1,499,080 |  | 124,754,297 |  | 15,767,529 |  | 145,442,500 |
| Knox |  | - |  | - |  | 1,330,026 |  | 29,972,913 |  | 2,992,724 |  | 34,774,869 |
| Kosciusko |  | - |  | - |  | 25,451 |  | 71,710,501 |  | 5,654,489 |  | 78,443,157 |
| Lagrange |  | - |  | - |  | 6,799 |  | 24,051,816 |  | 2,053,999 |  | 27,413,627 |
| Lake |  | - |  | - |  | 70,253,494 |  | 667,897,919 |  | 362,418,320 |  | 1,117,069,051 |
| Laporte |  | - |  | - |  | 3,104,032 |  | 117,266,002 |  | 8,682,700 |  | 130,977,005 |
| Lawrence |  |  |  | - |  | 1,648,726 |  | 32,223,579 |  | 3,346,000 |  | 37,959,216 |
| Madison |  | - |  | - |  | 16,733,887 |  | 95,601,919 |  | 19,742,533 |  | 139,004,213 |
| Marion |  | 1,623,907 |  | - |  | 17,944,837 |  | 1,002,891, 171 |  | 116,503,930 |  | 1,174,282,667 |
| Marshall |  |  |  | - |  | 110,148 |  | 39,702,593 |  | 3,419,455 |  | 43,938,431 |
| Martin |  |  |  | - |  | 31,477 |  | 5,442,236 |  | 634,794 |  | 6,202,968 |
| Miami |  | 1,632,246 |  | 2,043,031 |  | 124,165 |  | 14,276,763 |  | 2,739,005 |  | 25,176,735 |
| Monroe |  |  |  | - |  | 10,018 |  | 93,283,424 |  | 6,117,974 |  | 102,568,961 |
| Montgomery |  | 5,143,557 |  |  |  | 237,260 |  | 28,591,935 |  | 4,829,228 |  | 41,382,697 |
| Morgan |  |  |  | - |  | 19,197 |  | 28,706,517 |  | 4,364,942 |  | 49,832,516 |
| Newton |  | - |  | - |  | 41,196 |  | 12,734,439 |  | 1,037,300 |  | 14,038,260 |
| Noble |  | - |  | - |  | 126,490 |  | 38,606,034 |  | 5,147,109 |  | 46,547,021 |
| Ohio |  | - |  | - |  | 316 |  | 2,527,765 |  | 138,525 |  | 2,718,174 |
| Orange |  |  |  | - |  | 5,234 |  | 10,844,451 |  | 1,036,687 |  | 12,023,941 |
| Owen |  | - |  | - |  | 26,046 |  | 12,803,721 |  | 2,075,057 |  | 15,128,554 |
| Parke |  | - |  | - |  | 4,605 |  | 8,935,272 |  | 1,001,795 |  | 11,254,643 |
| Perry |  |  |  | - |  | 229,019 |  | 12,807,935 |  | 1,264,934 |  | 14,796,274 |
| Pike |  |  |  |  |  | 107,888 |  | 13,043,858 |  | 773,614 |  | 14,071,722 |
| Porter |  | - |  | - |  | 132,786 |  | 170,310,322 |  | 18,079,580 |  | 202,440,081 |
| Posey |  | - |  | - |  | 139,993 |  | 29,187,865 |  | 2,382,441 |  | 32,452,810 |
| Pulaski |  |  |  | - |  |  |  | 6,996,554 |  | 691,737 |  | 10,885,020 |
| Putnam |  |  |  | - |  | 301 |  | 22,131,961 |  | 3,078,786 |  | 27,181,286 |
| Randolph |  | - |  | - |  | 1,154,495 |  | 19,071,226 |  | 2,345,548 |  | 22,883,665 |
| Ripley |  | - |  | - |  | 4,673 |  | 16,008,632 |  | 1,527,911 |  | 18,579,308 |
| Rush |  |  |  | - |  | 765,299 |  | 13,915,129 |  | 1,163,150 |  | 16,870,441 |
| St Joseph |  |  |  | - |  | 17,334,664 |  | 287,388,331 |  | 44,061,083 |  | 363,904,528 |
| Scott |  | - |  | - |  | 136,538 |  | 15,686,167 |  | 2,133,260 |  | 18,741,545 |
| Shelby |  | - |  | - |  | 18,115 |  | 39,262,551 |  | 5,211,329 |  | 45,153,418 |
| Spencer |  | - |  | . |  | 45,079 |  | 20,484,059 |  | 1,036,821 |  | 21,976,291 |
| Starke |  |  |  | - |  | 11,255 |  | 15,060,236 |  | 2,829,991 |  | 18,382,776 |
| Steuben |  | - |  | - |  | 1,896 |  | 31,732,109 |  | 5,108,693 |  | 39,100,148 |
| Sullivan |  | - |  | - |  | 252,627 |  | 16,976,713 |  | 1,225,343 |  | 18,663,286 |
| Switzerland |  |  |  | - |  | 4,461 |  | 5,343,300 |  | 1,111,948 |  | 6,542,994 |
| Tippecanoe |  |  |  | - |  | 6,738 |  | 146,105,280 |  | 14,148,993 |  | 167,343,435 |
| Tipton |  | - |  | - |  | 226,375 |  | 13,215,125 |  | 1,414,424 |  | 15,414,118 |
| Union |  |  |  | - |  | 119,145 |  | 6,573,119 |  | 647,022 |  | 7,459,102 |
| Vanderburgh |  |  |  | - |  | 723,868 |  | 165,768,859 |  | 10,569,740 |  | 180,205,141 |
| Vermillion |  |  |  | - |  | 228,513 |  | 14,752,953 |  | 1,606,647 |  | 16,782,848 |
| Vigo |  | - |  | - |  | 5,487,816 |  | 95,280,821 |  | 14,690,253 |  | 117,283,090 |
| Wabash |  | 2,880,195 |  | - |  | 59,559 |  | 14,666,664 |  | 1,570,025 |  | 24,213,361 |
| Warren |  | - |  | . |  | 161 |  | 6,827,850 |  | 502,511 |  | 8,110,447 |
| Warrick |  |  |  | - |  | 268,155 |  | 45,039,306 |  | 4,436,371 |  | 50,900,871 |
| Washington |  | - |  | - |  | 202,472 |  | 16,254,276 |  | 2,254,630 |  | 20,011,210 |
| Wayne |  |  |  | - |  | 1,476,595 |  | 60,663,553 |  | 6,716,634 |  | 70,105,657 |
| Wells |  | 1,115,621 |  | - |  | 492 |  | 15,458,686 |  | 1,075,867 |  | 19,161,062 |
| White |  |  |  | - |  | 702 |  | 22,759,355 |  | 3,960,205 |  | 27,380,958 |
| Whitley |  | - |  | - |  | 7,607 |  | 22,239,147 |  | 1,601,276 |  | 24,644,263 |
| $\underline{\text { Totals }}$ | \$ | 22,595,177 | \$ | 6,470,718 | \$ | 176,618,235 | \$ | 6,060,780,422 | \$ | 957,006,531 | \$ | 7,503,854,700 |

State of Indiana
Property and Excise Taxes Collected in 2009 by County

| County | Property Taxes Paid by Taxpayers | Property Tax Replacement Credit Paid by State | Homestead Credit Paid by State and County | Total Property Taxes Collected | License Excise Tax Collected | Total Excise, and Property Tax Collected |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | 25,609,903 | $(78,205)$ | 1,367,519 | 26,899,218 | 1,734,697 | 28,633,914 |
| Allen | 310,899,135 | $(1,024,343)$ | 18,016,586 | 327,891,378 | 24,519,003 | 352,410,381 |
| Bartholomew | 73,900,854 | $(414,464)$ | 1,491,282 | 74,977,672 | 5,570,154 | 80,547,826 |
| Benton | 9,073,138 | 1,615,929 | 187,532 | 10,876,600 | 604,931 | 11,481,531 |
| Blackford | 9,969,142 | $(48,670)$ | 401,674 | 10,322,146 | 829,423 | 11,151,569 |
| Boone | 68,938,703 | $(216,027)$ | 2,035,605 | 70,758,281 | 5,095,379 | 75,853,660 |
| Brown | 9,963,584 | $(57,946)$ | 1,770,495 | 11,676,133 | 1,071,615 | 12,747,748 |
| Carroll | 14,062,584 | 702,202 | 305,923 | 15,070,709 | 1,481,867 | 16,552,576 |
| Cass | 28,162,374 | $(41,001)$ | 2,165,381 | 30,286,753 | 2,450,374 | 32,737,127 |
| Clark | 76,639,150 | $(763,445)$ | 6,399,893 | 82,275,598 | 6,523,788 | 88,799,386 |
| Clay | 14,129,721 | $(9,902)$ | 311,325 | 14,431,144 | 1,678,822 | 16,109,966 |
| Clinton | 22,115,407 | $(50,938)$ | 3,286,134 | 25,350,603 | 1,916,389 | 27,266,992 |
| Crawford | 7,150,142 | $(8,922)$ | 111,697 | 7,252,917 | 463,298 | 7,716,215 |
| Daviess | 22,306,271 | $(79,385)$ | 1,687,279 | 23,914,165 | 1,990,388 | 25,904,553 |
| Dearborn | 45,783,371 | $(148,390)$ | 961,237 | 46,596,218 | 3,480,903 | 50,077,121 |
| Decatur | 15,193,882 | $(42,108)$ | 713,571 | 15,865,146 | 1,688,677 | 17,553,823 |
| Dekalb | 33,988,020 | $(128,204)$ | 2,642,359 | 36,502,174 | 2,592,665 | 39,094,839 |
| Delaware | 88,416,353 | $(88,395)$ | 6,646,969 | 94,974,927 | 6,777,037 | 101,751,964 |
| Dubois | 38,475,386 | $(7,222)$ | 836,644 | 39,304,808 | 3,278,385 | 42,583,193 |
| Elkhart | 196,876,462 | $(584,249)$ | 4,030,154 | 200,322,368 | 11,525,279 | 211,847,647 |
| Fayette | 14,033,794 | 3,449,856 | 1,096,150 | 18,579,801 | 1,062,310 | 19,642,110 |
| Floyd | 51,224,382 | $(7,676)$ | 3,431,581 | 54,648,287 | 4,743,221 | 59,391,508 |
| Fountain | 11,681,990 | $(24,673)$ | 482,139 | 12,139,456 | 1,209,691 | 13,349,148 |
| Franklin | 12,110,353 | $(13,833)$ | 321,952 | 12,418,472 | 1,431,725 | 13,850,197 |
| Fulton | 13,406,159 | 793,867 | 1,101,861 | 15,301,886 | 1,355,721 | 16,657,607 |
| Gibson | 37,862,150 | $(39,598)$ | 533,818 | 38,356,370 | 2,467,531 | 40,823,901 |
| Grant | 52,246,216 | $(135,369)$ | 4,028,427 | 56,139,273 | 3,900,951 | 60,040,224 |
| Greene | 16,587,079 | $(6,862)$ | 405,128 | 16,985,345 | 2,208,706 | 19,194,051 |
| Hamilton | 358,416,781 | $(589,879)$ | 11,634,229 | 369,461,131 | 28,453,777 | 397,914,908 |
| Hancock | 61,936,262 | $(17,897)$ | 1,915,918 | 63,834,283 | 6,014,363 | 69,848,646 |
| Harrison | 18,768,539 | $(17,432)$ | 439,949 | 19,191,057 | 2,321,592 | 21,512,648 |
| Hendricks | 160,878,651 | $(317,131)$ | 9,443,163 | 170,004,683 | 12,821,898 | 182,826,581 |
| Henry | 31,255,840 | $(71,688)$ | 2,742,130 | 33,926,282 | 3,205,404 | 37,131,686 |
| Howard | 71,310,975 | $(60,219)$ | 10,175,827 | 81,426,584 | 6,737,056 | 88,163,640 |
| Huntington | 27,775,949 | $(266,408)$ | 2,271,654 | 29,781,195 | 2,477,330 | 32,258,525 |
| Jackson | 27,330,231 | $(157,939)$ | 2,482,672 | 29,654,964 | 2,799,122 | 32,454,086 |
| Jasper | 19,378,204 | 7,383,138 | 440,230 | 27,201,572 | 1,663,521 | 28,865,093 |
| Jay | 15,595,731 | $(6,532)$ | 2,762,572 | 18,351,771 | 1,191,585 | 19,543,356 |
| Jefferson | 24,380,184 | $(17,304)$ | 548,145 | 24,911,026 | 1,839,389 | 26,750,415 |
| Jennings | 17,081,055 | $(1,225)$ | 343,738 | 17,423,568 | 1,435,144 | 18,858,712 |
| Johnson | 123,273,582 | $(316,016)$ | 3,395,113 | 126,352,679 | 11,230,526 | 137,583,205 |
| Knox | 29,196,964 | $(5,238)$ | 478,644 | 29,670,370 | 2,513,020 | 32,183,390 |
| Kosciusko | 71,735,135 | $(74,708)$ | 1,050,130 | 72,710,558 | 5,030,597 | 77,741,155 |
| Lagrange | 23,319,070 | $(55,606)$ | 1,296,558 | 24,560,022 | 1,472,885 | 26,032,907 |
| Lake | 613,551,575 | $(1,205,833)$ | 16,120,951 | 628,466,694 | 33,398,369 | 661,865,062 |
| Laporte | INCLUDED IN 2010 DATA |  |  |  |  |  |
| Lawrence | 31,418,486 | $(9,541)$ | 748,543 | 32,157,488 | 3,158,318 | 35,315,806 |
| Madison | 88,329,858 | (169,726) | 6,970,967 | 95,131,099 | 8,665,223 | 103,796,322 |
| Marion | 916,530,789 | $(9,828,126)$ | 36,622,043 | 943,324,707 | 63,394,374 | 1,006,719,080 |
| Marshall | 39,339,113 | $(96,761)$ | 704,208 | 39,946,559 | 2,932,366 | 42,878,925 |
| Martin | 5,586,496 | $(14,181)$ | 95,557 | 5,667,872 | 604,913 | 6,272,785 |
| Miami | 15,092,703 | 2,717,049 | 4,449,888 | 22,259,640 | 1,984,714 | 24,244,353 |
| Monroe | 93,234,996 | $(18,995)$ | 3,179,073 | 96,395,074 | 7,240,576 | 103,635,649 |
| Montgomery | 27,244,002 | 796,922 | 6,483,353 | 34,524,277 | 2,407,542 | 36,931,819 |
| Morgan | 30,210,121 | 14,372,871 | 2,178,571 | 46,761,563 | 5,029,131 | 51,790,695 |
| Newton | 12,600,811 | $(17,928)$ | 226,078 | 12,808,961 | 1,072,628 | 13,881,588 |
| Noble | 37,494,934 | $(118,236)$ | 2,660,497 | 40,037,195 | 2,635,905 | 42,673,100 |
| Ohio | 2,517,697 | $(5,702)$ | 46,659 | 2,558,654 | 266,874 | 2,825,528 |
| Orange | 11,117,427 | $(9,683)$ | 138,852 | 11,246,596 | 1,205,107 | 12,451,704 |
| Owen | 13,188,761 | $(6,405)$ | 225,271 | 13,407,627 | 1,265,030 | 14,672,657 |
| Parke | 9,051,897 | 556,261 | 754,004 | 10,362,163 | 1,049,449 | 11,411,611 |
| Perry | 12,846,290 | $(20,444)$ | 496,832 | 13,322,679 | 1,147,686 | 14,470,365 |
| Pike | 13,061,623 | $(10,647)$ | 146,910 | 13,197,886 | 829,787 | 14,027,673 |
| Porter | 157,466,814 | $(243,136)$ | 13,986,246 | 171,209,923 | 11,783,855 | 182,993,778 |
| Posey | 28,388,887 | $(440,328)$ | 724,962 | 28,673,521 | 1,908,829 | 30,582,350 |
| Pulaski | 7,164,201 | 2,437,285 | 757,664 | 10,359,150 | 860,963 | 11,220,112 |
| Putnam | 22,460,204 | $(10,344)$ | 1,970,719 | 24,420,579 | 2,124,506 | 26,545,085 |
| Randolph | 19,043,147 | $(3,884)$ | 313,430 | 19,352,693 | 1,471,377 | 20,824,070 |
| Ripley | 15,878,766 | $(3,930)$ | 1,047,516 | 16,922,351 | 1,656,099 | 18,578,451 |
| Rush | 13,957,003 | (344) | 1,032,150 | 14,988,809 | 1,099,737 | 16,088,546 |
| St Joseph | 266,470,735 | (253,742) | 15,047,009 | 281,264,001 | 17,440,895 | 298,704,896 |
| Scott | 15,399,893 | $(14,825)$ | 790,073 | 16,175,140 | 1,268,597 | 17,443,737 |
| Shelby | 35,159,111 | $(63,582)$ | 653,035 | 35,748,564 | 2,843,085 | 38,591,649 |
| Spencer | 20,403,366 | $(8,059)$ | 414,233 | 20,809,540 | 1,487,952 | 22,297,492 |
| Starke | 15,184,966 | 17,946 | 484,815 | 15,687,727 | 1,519,085 | 17,206,812 |
| Steuben | 32,375,099 | 1,421,644 | 767,184 | 34,563,927 | 2,265,453 | 36,829,379 |
| Sullivan | 17,029,150 | $(9,151)$ | 209,547 | 17,229,546 | 1,428,980 | 18,658,526 |
| Switzerland | 5,732,964 | $(3,225)$ | 83,256 | 5,812,995 | 463,310 | 6,276,305 |
| Tippecanoe | 142,960,199 | $(708,061)$ | 7,045,931 | 149,298,069 | 9,691,098 | 158,989,167 |
| Tipton | 13,130,730 | 1,983 | 556,222 | 13,688,935 | 1,372,728 | 15,061,663 |
| Union | 6,453,124 | $(4,358)$ | 118,313 | 6,567,078 | 458,683 | 7,025,761 |
| Vanderburgh | 158,504,868 | $(730,917)$ | 3,119,310 | 160,893,262 | 11,660,570 | 172,553,832 |
| Vermillion | 14,356,490 | $(69,534)$ | 193,544 | 14,480,499 | 1,223,484 | 15,703,983 |
| Vigo | 92,264,791 | $(254,304)$ | 1,801,537 | 93,812,024 | 6,658,482 | 100,470,506 |
| Wabash | 14,821,681 | 2,899,200 | 5,061,648 | 22,782,529 | 1,980,710 | 24,763,239 |
| Warren | 6,943,459 | 430,665 | 348,054 | 7,722,177 | 641,596 | 8,363,774 |
| Warrick | 44,636,099 | $(21,258)$ | 1,163,398 | 45,778,239 | 4,602,833 | 50,381,072 |
| Washington | 15,807,179 | $(29,362)$ | 1,311,573 | 17,089,390 | 1,647,442 | 18,736,832 |
| Wayne | 59,107,254 | $(137,875)$ | 1,243,960 | 60,213,339 | 3,956,049 | 64,169,389 |
| Wells | 15,391,877 | (794) | 2,635,175 | 18,026,257 | 1,701,737 | 19,727,994 |
| White | 22,569,834 | $(19,781)$ | 634,413 | 23,184,467 | 1,836,733 | 25,021,200 |
| Whitley | 22,505,209 | $(8,768)$ | 803,593 | 23,300,034 | 2,123,075 | 25,423,109 |
| $\underline{\text { Totals }}$ | 5,676,423,340 | 19,030,002 | 264,757,751 | 5,960,211,092 | 432,326,074 | 6,392,537,166 |

State of Indiana
Distribution of Property and Excise Taxes Collected in 2009 by Fund and County

| County | State Fair Board | State <br> Forestry Fund | Hospital Care for Indigent Fund | Medical Assistance to Wards Fund | Children with Special Health Care Needs Fund | County Funds | Township Funds | School Funds | Library Funds | Municipal and Special District Funds | Total Property and Excise Taxes Distributed |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | \$ | \$ - | \$ | \$ | 7,598,797 | 582,388 | 14,093,766 | \$846,121 | \$5,512,842 | \$28,633,914 |
| Allen | - |  | - | - |  | 63,846,308 | 7,348,232 | 124,139,123 | 24,816,099 | 132,260,619 | 352,410,381 |
| Bartholomew |  |  | - |  |  | 15,669,817 | 1,727,612 | 32,648,757 | 2,219,740 | 28,281,900 | 80,547,826 |
| Benton | 5 | 11 | 48 | 14 | 13 | 2,848,045 | 299,861 | 6,083,478 | 582,011 | 1,668,044 | 11,481,531 |
| Blackford | 3 | 6 | 118 | 12 | 22 | 3,284,137 | 337,190 | 4,743,190 | 360,981 | 2,425,910 | 11,151,569 |
| Boone | 11 | 22 | 112 | 6 | 10 | 8,237,206 | 1,681,220 | 44,871,502 | 3,019,183 | 18,044,388 | 75,853,660 |
| Brown |  |  | . | . |  | 3,895,046 | 339,405 | 7,597,593 | 454,126 | 461,578 | 12,747,748 |
| Carroll | - | - | - | - | - | 4,260,044 | 788,454 | 7,956,125 | 778,218 | 2,769,735 | 16,552,576 |
| Cass | 3 | 5 | 144 | 35 | 6 | 8,326,270 | 1,135,017 | 13,828,760 | 1,162,641 | 8,284,245 | 32,737,127 |
| Clark | - | - | - |  |  | 9,222,677 | 1,064,259 | 36,208,447 | 2,667,535 | 39,636,469 | 88,799,386 |
| Clay |  |  | - | - |  | 3,438,751 | 491,722 | 9,577,637 | 384,216 | 2,217,641 | 16,109,966 |
| Clinton | 3 | 6 | 47 | 11 | 6 | 6,237,325 | 1,022,343 | 12,201,622 | 1,580,526 | 6,225,103 | 27,266,992 |
| Crawford | - |  | - | - |  | 2,657,024 | 108,807 | 3,966,073 | 138,554 | 845,757 | 7,716,215 |
| Daviess | - |  | - | - |  | 8,920,296 | 502,136 | 10,538,233 | 487,604 | 5,456,283 | 25,904,553 |
| Dearborn | - | - | - |  |  | 9,936,714 | 742,772 | 26,408,939 | 2,393,209 | 10,595,487 | 50,077,121 |
| Decatur | - | - | - | - | - | 4,629,348 | 578,424 | 7,651,243 | 480,877 | 4,213,931 | 17,553,823 |
| Dekalb | - | - | - | - | - | 7,614,177 | 716,816 | 19,111,760 | 1,562,933 | 10,089,153 | 39,094,839 |
| Delaware | - | - | - | - |  | 20,039,886 | 3,333,912 | 34,815,936 | 3,863,911 | 39,698,320 | 101,751,964 |
| Dubois | - | - | - | - |  | 6,604,965 | 553,776 | 23,664,378 | 1,689,321 | 10,070,754 | 42,583,193 |
| Elkhart | - | - | - | - | - | 32,175,389 | 8,708,955 | 101,131,002 | 7,951,160 | 61,881,139 | 211,847,647 |
| Fayette | - |  | - | - |  | 4,941,901 | 400,939 | 6,820,512 | 666,326 | 6,812,432 | 19,642,110 |
| Floyd | - | - | - | - |  | 7,407,490 | 660,702 | 32,091,293 | 1,530,287 | 17,701,736 | 59,391,508 |
| Fountain |  |  | - | - |  | 3,509,053 | 350,276 | 6,447,008 | 460,388 | 2,582,422 | 13,349,148 |
| Franklin | - |  | - | - |  | 3,177,240 | 258,588 | 8,326,473 | 719,295 | 1,368,600 | 13,850,197 |
| Fulton | - | - | - | - |  | 4,045,262 | 573,720 | 7,353,929 | 1,483,974 | 3,200,723 | 16,657,607 |
| Gibson | - | - | - | - |  | 10,474,574 | 843,525 | 15,280,659 | 1,233,502 | 12,991,641 | 40,823,901 |
| Grant | - | - | - | - |  | 13,641,368 | 1,175,796 | 19,496,755 | 2,566,868 | 23,159,436 | 60,040,224 |
| Greene | - | - | - | - | - | 5,905,053 | 829,975 | 9,445,102 | 841,694 | 2,172,228 | 19,194,051 |
| Hamilton | - | - | - | - | - | 49,176,272 | 16,911,921 | 184,429,596 | 11,637,544 | 135,759,577 | 397,914,908 |
| Hancock |  |  | - |  |  | 13,690,539 | 5,531,134 | 39,264,501 |  | 11,362,472 | 69,848,646 |
| Harrison |  | - | - | - |  | 5,971,526 | 552,205 | 12,483,847 | 1,293,771 | 1,211,300 | 21,512,648 |
| Hendricks | - | - | - | - | - | 21,334,111 | 9,715,651 | 95,934,805 | 4,986,387 | 50,855,627 | 182,826,581 |
| Henry |  |  |  | - |  | 8,778,375 | 1,121,735 | 16,946,452 | 2,126,369 | 8,158,755 | 37,131,686 |
| Howard | - | - | - | - |  | 17,508,789 | 2,180,331 | 34,124,196 | 4,127,946 | 30,222,379 | 88,163,640 |
| Huntington | - | - | - | - |  | 6,369,415 | 655,268 | 13,134,085 | 1,550,982 | 10,548,775 | 32,258,525 |
| Jackson | - | - | - | - |  | 7,028,853 | 553,095 | 14,522,655 | 1,809,735 | 8,539,748 | 32,454,086 |
| Jasper | - | - | - | - | - | 6,936,089 | 815,286 | 15,809,310 | 1,719,750 | 3,584,658 | 28,865,093 |
| Jay | - | - | - | - |  | 4,435,743 | 323,569 | 9,515,183 | 810,031 | 4,458,831 | 19,543,356 |
| Jefferson | - | - | - | - |  | 6,821,949 | 557,505 | 11,675,906 | 1,017,878 | 6,677,178 | 26,750,415 |
| Jennings |  |  | - | - |  | 4,603,257 | 404,765 | 9,342,342 | 404,209 | 4,104,140 | 18,858,712 |
| Johnson | 84 | 167 | 10 | 10 | 115 | 15,270,004 | 788,090 | 73,420,841 | 5,584,344 | 42,519,539 | 137,583,205 |
| Knox |  |  |  |  |  | 7,396,618 | 1,026,836 | 13,026,065 | 1,177,121 | 9,556,751 | 32,183,390 |
| Kosciusko |  |  | - | - |  | 10,248,175 | 3,313,657 | 43,777,930 | 3,045,890 | 17,355,503 | 77,741,155 |
| Lagrange | - | - | - | - | - | 5,389,054 | 790,621 | 14,567,966 | 545,727 | 4,739,539 | 26,032,907 |
| Lake |  |  | - | - | - | 109,779,626 | 18,341,537 | 211,605,334 | 26,069,623 | 296,068,942 | 661,865,062 |
| Laporte | INCLUDED IN | N 2010 DATA |  |  |  |  |  |  |  |  |  |
| Lawrence | - |  | - | - |  | 6,985,740 | 685,761 | 16,264,052 | 1,685,360 | 9,694,891 | 35,315,806 |
| Madison | - | - | - | - |  | 17,916,612 | 2,370,567 | 44,840,429 | 4,772,714 | 33,896,000 | 103,796,322 |
| Marion | - | - | - | - |  | 127,897,686 | 73,055,741 | 398,724,377 | 40,047,747 | 366,993,528 | 1,006,719,080 |
| Marshall | - | - | - |  |  | 7,260,969 | 1,968,235 | 19,281,838 | 2,379,552 | 11,988,330 | 42,878,925 |
| Martin | - | - | - | - |  | 1,801,046 | 202,905 | 3,473,993 | 80,309 | 714,531 | 6,272,785 |
| Miami | - | - | - | - | - | 5,873,114 | 496,178 | 10,627,365 | 421,421 | 6,826,275 | 24,244,353 |
| Monroe | - | - | - | - |  | 21,584,223 | 4,304,856 | 34,156,223 | 6,199,108 | 37,391,239 | 103,635,649 |
| Montgomery | - | - | - | - |  | 5,892,643 | 1,199,379 | 20,153,234 | 1,842,339 | 7,844,223 | 36,931,819 |
| Morgan |  |  | - | - |  | 7,923,988 | 4,460,338 | 25,866,049 | 2,111,494 | 11,428,825 | 51,790,695 |
| Newton | - | - | - | - | - | 5,145,400 | 761,731 | 5,359,821 | 1,397,136 | 1,217,501 | 13,881,588 |
| Noble | 15 | 31 | 173 | 35 | 13 | 8,112,152 | 1,228,586 | 20,326,416 | 2,408,380 | 10,597,299 | 42,673,100 |
| Ohio |  |  |  |  |  | 1,225,167 | 72,134 | 1,013,665 | 103,172 | 411,390 | 2,825,528 |
| Orange | - | - | - | - |  | 2,536,759 | 165,296 | 5,913,217 | 593,134 | 3,243,298 | 12,451,704 |
| Owen | - | - | - | - |  | 3,090,778 | 269,979 | 9,562,781 | 733,840 | 1,015,279 | 14,672,657 |
| Parke | - | - | - | - | - | 3,301,838 | 516,374 | 6,535,744 | 241,097 | 816,560 | 11,411,611 |
| Perry | - | - | - | - |  | 3,356,243 | 154,792 | 6,161,818 | 808,440 | 3,989,072 | 14,470,365 |
| Pike | 5 | 9 | 117 | 44 | 1 | 5,249,205 | 322,424 | 6,824,115 | 502,491 | 1,129,261 | 14,027,673 |
| Porter | - | - | - | - | - | 35,354,575 | 5,743,643 | 79,912,766 | 7,702,914 | 54,279,881 | 182,993,778 |
| Posey | - | - | - | - |  | 8,933,786 | 1,582,046 | 14,288,564 | 1,536,755 | 4,241,198 | 30,582,350 |
| Pulaski | - | - | - | - |  | 4,247,463 | 477,042 | 4,738,601 | 826,930 | 930,076 | 11,220,112 |
| Putnam |  |  | - |  |  | 4,143,090 | 436,578 | 15,886,299 | 787,738 | 5,291,380 | 26,545,085 |
| Randolph | - | - | - | - | - | 5,279,638 | 584,985 | 8,925,901 | 461,784 | 5,571,761 | 20,824,070 |
| Ripley | - | - | - | - |  | 3,247,287 | 338,245 | 11,723,646 | 611,274 | 2,658,000 | 18,578,451 |
| Rush |  |  |  | - |  | 4,586,221 | 454,389 | 6,610,316 | 227,531 | 4,210,089 | 16,088,546 |
| St Joseph | - | - | - | - |  | 47,119,511 | 10,809,020 | 88,569,293 | 16,181,441 | 136,025,632 | 298,704,896 |
| Scott | - | - | - | - | - | 4,282,031 | 363,044 | 8,510,823 | 455,876 | 3,831,963 | 17,443,737 |
| Shelby | - | - | - | - | - | 7,053,961 | 791,028 | 19,582,161 | 582,884 | 10,581,614 | 38,591,649 |
| Spencer | - |  | - |  |  | 6,172,848 | 735,902 | 10,443,498 | 1,378,534 | 3,566,709 | 22,297,492 |
| Starke | - | - | - | - |  | 3,847,943 | 902,512 | 8,916,545 | 1,144,902 | 2,394,910 | 17,206,812 |
| Steuben | - | - | - | - | - | 7,23,982 | 1,320,231 | 20,090,900 | 1,346,875 | 6,837,392 | 36,829,379 |
| Sullivan | - | - | - | - |  | 5,768,355 | 885,746 | 9,395,796 | 1,028,972 | 1,579,657 | 18,658,526 |
| Switzerland |  |  | - | - |  | 2,144,361 | 183,535 | 3,426,428 | 177,659 | 344,322 | 6,276,305 |
| Tippecanoe | 164 | 328 | 943 | 1,148 | 266 | 25,795,370 | 2,378,273 | 69,743,068 | 5,663,257 | 55,406,350 | 158,989,167 |
| Tipton |  |  | - | - | . | 3,322,804 | 648,615 | 6,853,942 | 846,119 | 3,390, 184 | 15,061,663 |
| Union | - | - | - |  |  | 1,578,711 | 115,742 | 4,310,209 | 408,394 | 612,705 | 7,025,761 |
| Vanderburgh |  |  | - |  |  | 46,107,959 | 3,965,264 | 41,159,816 | 12,205,146 | 69,115,648 | 172,553,832 |
| Vermillion |  |  | - |  |  | 6,020,134 | 700,811 | 6,737,566 | 965,875 | 1,279,596 | 15,703,983 |
| Vigo | - | - | - | - | - | 25,299,859 | 1,487,760 | 27,815,611 | 4,810,887 | 41,056,389 | 100,470,506 |
| Wabash | - | - | - | - |  | 4,685,774 | 937,185 | 10,319,546 | 981,470 | 7,839,265 | 24,763,239 |
| Warren | - | - | - | - |  | 3,108,368 | 236,503 | 4,208,222 | 235,975 | 574,705 | 8,363,774 |
| Warrick | - | - | - | - |  | 14,625,892 | 2,043,606 | 24,101,578 | 3,282,267 | 6,327,729 | 50,381,072 |
| Washington | - | - | - | - | - | 4,557,408 | 571,79 | 9,902,292 | 358,137 | 3,347,203 | 18,736,832 |
| Wayne |  |  | - |  |  | 16,656,823 | 1,932,146 | 18,927,810 | 2,028,513 | 24,624,096 | 64,169,389 |
| Wells | 3 | 6 | 51 | 13 | 5 | 4,025,581 | 470,629 | 10,376,715 | 1,328,313 | 3,526,678 | 19,727,994 |
| White |  |  | - | . |  | 6,843,063 | 687,468 | 12,709,793 | 795,000 | 3,985,876 | 25,021,200 |
| Whitley | - |  | - | - |  | 5,890,583 | 1,082,292 | 12,497,937 | 1,091,114 | 4,861,182 | 25,423,109 |
| Totals | 296 | 592 | 1,762 | 1,328 | 458 | \$1,136,369,502 | 235,841,336 | \$ 2,665,851,087 | \$ 270,628,881 | 2,083,841,922 | \$ 6,392,537,166 |

## State of Indiana

## Property Tax Schedules <br> For Year Ended December 31, 2009 Payable 2010

## In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

In 2012 LaPorte County combined the 2009 and 2010 property tax billing. On the following schedules the 2009 and 2010 property tax charges are shown separately on the 2009 and 2010 schedules, but the combined property tax collections and distributions are shown only on the 2010 schedules. On the Property Taxes Charged 2010 by Fund and County schedule $\$ 125,948,702$ of the $\$ 127,012,829$ delinquent tax amount is 2009 current net tax of $\$ 117,266,002$ and delinquent tax for tax years prior to 2009 of $\$ 8,682,700$.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credits granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2009 property taxes a total of $\$ 140$ million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the $\$ 140$ million was the payable 2008 property taxes on homestead property.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2010 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

## State of Indiana

Assessed Value and Current Property Tax Levied by County
Payable 2010
(amounts expressed in thousands)

| County | Assessed Value |  | Net Tax Levied |  |
| :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,305,586 | \$ | 26,928 |
| Allen |  | 13,664,525 |  | 317,412 |
| Bartholomew |  | 4,071,555 |  | 82,303 |
| Benton |  | 602,450 |  | 9,188 |
| Blackford |  | 382,929 |  | 9,181 |
| Boone |  | 3,914,531 |  | 70,381 |
| Brown |  | 1,237,773 |  | 9,025 |
| Carroll |  | 1,015,686 |  | 15,674 |
| Cass |  | 1,245,682 |  | 27,328 |
| Clark |  | 4,806,986 |  | 91,217 |
| Clay |  | 785,330 |  | 11,328 |
| Clinton |  | 1,345,110 |  | 22,705 |
| Crawford |  | 283,720 |  | 6,997 |
| Daviess |  | 1,116,245 |  | 22,276 |
| Dearborn |  | 2,428,528 |  | 45,941 |
| Decatur |  | 1,289,525 |  | 20,441 |
| Dekalb |  | 2,246,771 |  | 36,322 |
| Delaware |  | 3,554,587 |  | 83,689 |
| Dubois |  | 2,102,940 |  | 39,443 |
| Elkhart |  | 8,939,852 |  | 199,870 |
| Fayette |  | 673,722 |  | 14,637 |
| Floyd |  | 3,122,908 |  | 55,602 |
| Fountain |  | 708,895 |  | 12,454 |
| Franklin |  | 938,016 |  | 12,519 |
| Fulton |  | 957,749 |  | 13,831 |
| Gibson |  | 2,023,954 |  | 41,325 |
| Grant |  | 2,257,612 |  | 47,595 |
| Greene |  | 808,018 |  | 16,966 |
| Hamilton |  | 20,231,360 |  | 364,939 |
| Hancock |  | 2,918,525 |  | 60,684 |
| Harrison |  | 1,629,662 |  | 22,455 |
| Hendricks |  | 7,720,636 |  | 169,259 |
| Henry |  | 1,475,335 |  | 31,431 |
| Howard |  | 3,764,916 |  | 84,011 |
| Huntington |  | 1,330,233 |  | 27,229 |
| Jackson |  | 1,822,207 |  | 30,556 |
| Jasper |  | 2,528,981 |  | 20,277 |
| Jay |  | 814,486 |  | 16,499 |
| Jefferson |  | 1,214,582 |  | 24,970 |
| Jennings |  | 826,932 |  | 18,463 |
| Johnson |  | 5,992,860 |  | 124,229 |
| Knox |  | 1,373,557 |  | 28,537 |
| Kosciusko |  | 5,620,069 |  | 71,138 |
| Lagrange |  | 2,013,030 |  | 24,461 |
| Lake |  | 22,628,302 |  | 643,250 |
| Laporte |  | 5,420,370 |  | 116,303 |
| Lawrence |  | 1,264,579 |  | 28,656 |
| Madison |  | 3,613,253 |  | 92,507 |
| Marion |  | 40,446,747 |  | 934,346 |
| Marshall |  | 2,589,182 |  | 39,524 |
| Martin |  | 302,204 |  | 5,624 |
| Miami |  | 1,012,878 |  | 14,996 |


| County | Assessed Value | Net Tax Levied |
| :---: | :---: | :---: |
| Monroe | 6,456,693 | 101,341 |
| Montgomery | 1,870,067 | 29,774 |
| Morgan | 3,024,088 | 28,273 |
| Newton | 744,421 | 14,798 |
| Noble | 2,073,616 | 35,474 |
| Ohio | 257,344 | 2,084 |
| Orange | 734,364 | 12,086 |
| Owen | 638,282 | 12,611 |
| Parke | 699,444 | 9,870 |
| Perry | 602,001 | 13,205 |
| Pike | 642,225 | 13,094 |
| Porter | 9,503,127 | 173,878 |
| Posey | 1,830,471 | 29,237 |
| Pulaski | 670,900 | 6,954 |
| Putnam | 1,604,599 | 25,865 |
| Randolph | 942,788 | 18,915 |
| Ripley | 1,200,655 | 16,598 |
| Rush | 806,270 | 13,668 |
| St Joseph | 9,964,458 | 266,244 |
| Scott | 755,516 | 15,692 |
| Shelby | 2,326,774 | 42,778 |
| Spencer | 1,401,990 | 21,255 |
| Starke | 979,195 | 17,344 |
| Steuben | 3,078,785 | 31,043 |
| Sullivan | 812,821 | 17,416 |
| Switzerland | 475,605 | 5,615 |
| Tippecanoe | 7,384,428 | 142,865 |
| Tipton | 794,572 | 13,368 |
| Union | 304,611 | 6,265 |
| Vanderburgh | 7,788,247 | 157,263 |
| Vermillion | 774,888 | 14,519 |
| Vigo | 3,775,632 | 87,506 |
| Wabash | 1,180,196 | 14,463 |
| Warren | 484,023 | 6,933 |
| Warrick | 2,957,372 | 46,776 |
| Washington | 821,890 | 16,012 |
| Wayne | 2,458,619 | 60,058 |
| Wells | 1,216,018 | 15,638 |
| White | 1,656,917 | 23,134 |
| Whitley | 1,445,624 | 22,504 |
| Total | \$ 293,525,603 | 5,959,338 |
| Replacement Credit 83,997 <br> HEA 1001-2008 State  |  |  |
| Homestead Credit |  | 81,343 |
| COIT Homestead Credit |  | 36,860 |
| CEDIT Homestead Credit |  | 62,528 |
| LOIT Homestead Credit |  | 18,758 |
| LOIT Residential Property |  |  |
| Tax Replacement Credit |  | 19,942 |
| Circuit Breaker Credits |  | 474,597 |
| Total Current Tax Levy |  | \$ 6,737,363 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2010 by County

| County |  | Value of Land |  |  |  | Total Value of Land and Improvements |  | Standard Deduction |  | Supplemental Standard Deduction | Mortgage andContractDeduction |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 466,156,340 | \$ | 1,413,269,170 | \$ | 1,879,425,510 | \$ | 390,379,140 | \$ | 236,301,789 | \$ | 18,503,581 |
| Allen |  | 4,055,791,400 |  | 16,141,381,800 |  | 20,197,173,200 |  | 4,008,465,646 |  | 2,885,672,766 |  | 214,343,653 |
| Bartholomew |  | 1,347,382,960 |  | 3,890,086,130 |  | 5,237,469,090 |  | 868,033,330 |  | 693,284,225 |  | 38,626,674 |
| Benton |  | 386,453,400 |  | 322,437,200 |  | 708,890,600 |  | 99,522,970 |  | 41,947,930 |  | 4,921,400 |
| Blackford |  | 158,205,500 |  | 395,659,600 |  | 553,865,100 |  | 144,752,330 |  | 51,770,307 |  | 6,927,420 |
| Boone |  | 1,541,078,400 |  | 4,250,342,200 |  | 5,791,420,600 |  | 719,974,380 |  | 1,021,958,167 |  | 38,580,844 |
| Brown |  | 619,744,600 |  | 1,016,888,400 |  | 1,636,633,000 |  | 203,235,540 |  | 162,949,574 |  | 8,976,250 |
| Carroll |  | 523,122,400 |  | 828,634,500 |  | 1,351,756,900 |  | 247,112,160 |  | 126,479,364 |  | 11,462,592 |
| Cass |  | 555,352,100 |  | 1,203,605,100 |  | 1,758,957,200 |  | 409,607,708 |  | 170,928,932 |  | 18,488,000 |
| Clark |  | 1,834,191,700 |  | 5,163,661,868 |  | 6,997,853,568 |  | 1,312,189,770 |  | 922,089,526 |  | 62,766,815 |
| Clay |  | 337,071,860 |  | 852,561,100 |  | 1,189,632,960 |  | 288,021,900 |  | 125,776,456 |  | 14,002,644 |
| Clinton |  | 605,937,300 |  | 1,223,542,500 |  | 1,829,479,800 |  | 361,836,660 |  | 173,496,370 |  | 17,771,484 |
| Crawford |  | 122,229,000 |  | 276,537,000 |  | 398,766,000 |  | 97,789,800 |  | 35,419,895 |  | 5,247,212 |
| Daviess |  | 364,716,600 |  | 1,109,920,883 |  | 1,474,637,483 |  | 302,208,334 |  | 150,292,714 |  | 13,979,062 |
| Dearborn |  | 881,401,210 |  | 2,622,966,600 |  | 3,504,367,810 |  | 636,200,400 |  | 565,463,390 |  | 27,613,800 |
| Decatur |  | 520,254,900 |  | 1,260,263,650 |  | 1,780,518,550 |  | 291,429,618 |  | 175,636,164 |  | 14,294,532 |
| Dekalb |  | 629,937,400 |  | 2,026,182,000 |  | 2,656,119,400 |  | 486,559,480 |  | 299,185,088 |  | 22,001,190 |
| Delaware |  | 1,252,078,600 |  | 4,220,559,800 |  | 5,472,638,400 |  | 1,170,501,462 |  | 613,343,937 |  | 59,109,568 |
| Dubois |  | 642,806,450 |  | 2,199,180,501 |  | 2,841,986,951 |  | 518,870,870 |  | 362,989,144 |  | 21,322,984 |
| Ekhart |  | 2,742,898,940 |  | 9,588,839,900 |  | 12,331,738,840 |  | 2,078,011,180 |  | 1,581,829,894 |  | 94,535,638 |
| Fayette |  | 301,792,900 |  | 755,809,600 |  | 1,057,602,500 |  | 264,610,140 |  | 108,449,201 |  | 13,923,820 |
| Floyd |  | 926,506,083 |  | 3,877,698,903 |  | 4,804,204,986 |  | 901,625,820 |  | 776,305,051 |  | 37,110,472 |
| Fountain |  | 358,018,500 |  | 574,133,800 |  | 932,152,300 |  | 194,239,900 |  | 79,196,427 |  | 8,112,672 |
| Franklin |  | 401,877,900 |  | 1,023,172,100 |  | 1,425,050,000 |  | 281,145,840 |  | 207,986,611 |  | 10,835,162 |
| Fulton |  | 466,200,000 |  | 775,447,710 |  | 1,241,647,710 |  | 225,806,910 |  | 126,103,212 |  | 11,051,197 |
| Gibson |  | 517,050,800 |  | 1,549,319,000 |  | 2,066,369,800 |  | 382,400,860 |  | 203,940,128 |  | 16,626,670 |
| Grant |  | 864,765,900 |  | 2,644,139,976 |  | 3,508,905,876 |  | 691,359,127 |  | 302,519,490 |  | 33,932,996 |
| Greene |  | 375,531,600 |  | 862,897,730 |  | 1,238,429,330 |  | 326,626,440 |  | 121,786,170 |  | 17,125,074 |
| Hamilton |  | 7,085,612,000 |  | 21,943,682,250 |  | 29,029,294,250 |  | 3,514,868,100 |  | 5,358,143,007 |  | 211,747,812 |
| Hancock |  | 1,163,393,300 |  | 3,480,208,603 |  | 4,643,601,903 |  | 938,105,114 |  | 790,907,748 |  | 45,366,025 |
| Harrison |  | 505,101,570 |  | 1,846,169,500 |  | 2,351,271,070 |  | 471,389,100 |  | 305,073,942 |  | 20,993,352 |
| Hendricks |  | 2,972,732,600 |  | 8,828,756,780 |  | 11,801,489,380 |  | 1,896,503,830 |  | 1,829,069,552 |  | 101,357,164 |
| Henry |  | 619,807,420 |  | 1,684,519,490 |  | 2,304,326,910 |  | 577,441,925 |  | 275,596,700 |  | 28,354,680 |
| Howard |  | 1,120,972,700 |  | 3,602,157,400 |  | 4,723,130,100 |  | 972,094,340 |  | 531,027,506 |  | 54,829,066 |
| Huntington |  | 511,847,560 |  | 1,573,610,900 |  | 2,085,458,460 |  | 449,119,317 |  | 242,642,489 |  | 22,815,373 |
| Jackson |  | 620,689,500 |  | 1,740,858,800 |  | 2,361,548,300 |  | 471,038,760 |  | 25,584,874 |  | 22,996,292 |
| Jasper |  | 725,714,490 |  | 1,984,790,000 |  | 2,710,504,490 |  | 384,443,700 |  | 270,233,294 |  | 16,482,000 |
| Jay |  | 332,130,300 |  | 678,014,800 |  | 1,010,145,100 |  | 223,842,840 |  | 84,933,084 |  | 11,057,048 |
| Jefferson |  | 440,395,900 |  | 1,265,173,400 |  | 1,705,569,300 |  | 373,390,860 |  | 206,612,574 |  | 18,611,358 |
| Jennings |  | 365,185,200 |  | 869,402,800 |  | 1,234,588,000 |  | 303,284,960 |  | 126,166,094 |  | 15,351,742 |
| Johnson |  | 2,124,252,900 |  | 7,050,191,500 |  | 9,174,444,400 |  | 1,697,692,620 |  | 1,426,153,123 |  | 81,956,742 |
| Knox |  | 631,576,280 |  | 1,143,175,180 |  | 1,774,751,460 |  | 349,639,691 |  | 161,794,643 |  | 19,019,797 |
| Kosciusko |  | 2,874,900,000 |  | 4,238,124,960 |  | 7,113,024,960 |  | 883,304,020 |  | 783,004,667 |  | 39,490,450 |
| Lagrange |  | 763,617,400 |  | 1,906,664,700 |  | 2,670,282,100 |  | 386, 147,520 |  | 323,111,870 |  | 16,451,498 |
| Lake |  | 7,749,353,303 |  | 25,082,180,620 |  | 32,831,533,923 |  | 5,819,673,540 |  | 5,168,324,243 |  | 331,193,530 |
| Laporte |  | 2,205,589,740 |  | 5,091,291,100 |  | 7,296,880,840 |  | 1,272,661,720 |  | 870,666,505 |  | 56,100,292 |
| Lawrence |  | 383,958,700 |  | 1,624,528,950 |  | 2,008,487,650 |  | 517,648,940 |  | 241,407,011 |  | 27,011,306 |
| Madison |  | 1,263,020,800 |  | 4,803,176,800 |  | 6,066,197,600 |  | 1,500,033,880 |  | 722,598,694 |  | 74,664,737 |
| Marion |  | 11,357,346,900 |  | 43,795,914,000 |  | 55,153,260,900 |  | 9,464,654,340 |  | 6,825,537,053 |  | 497,846,180 |
| Marshall |  | 1,112,243,400 |  | 2,432,518,200 |  | 3,544,761,600 |  | 546,384,890 |  | 383,489,974 |  | 27,036,698 |
| Martin |  | 111,456,300 |  | 309,582,800 |  | 421,039,100 |  | 103,816,174 |  | 39,433,228 |  | 4,935,696 |
| Miami |  | 436,322,400 |  | 1,100,703,900 |  | 1,537,026,300 |  | 369,145,380 |  | 163,158,942 |  | 19,790,222 |
| Monroe |  | 2,477,936,430 |  | 6,718,125,570 |  | 9,196,062,000 |  | 1,229,026,930 |  | 1,186,489,095 |  | 60,443,146 |
| Montgomery |  | 745,158,870 |  | 1,605,183,710 |  | 2,350,342,580 |  | 442,349,100 |  | 223,915,776 |  | 22,405,636 |
| Morgan |  | 1,216,288,600 |  | 3,345,515,700 |  | 4,561,804,300 |  | 853,520,160 |  | 683,099,954 |  | 36,508,450 |
| Newton |  | 383,066,500 |  | 562,538,000 |  | 945,604,500 |  | 171,269,820 |  | 88,669,618 |  | 7,588,995 |
| Noble |  | 826,965,700 |  | 2,019,148,898 |  | 2,846,114,598 |  | 527,815,251 |  | 328,110,273 |  | 22,869,400 |
| Ohio |  | 92,744,800 |  | 290,161,600 |  | 382,906,400 |  | 76,725,480 |  | 49,116,170 |  | 3,560,208 |
| Orange |  | 240,578,270 |  | 762,477,400 |  | 1,003,055,670 |  | 192,818,640 |  | 77,138,300 |  | 8,456,820 |
| Owen |  | 302,760,800 |  | 682,719,500 |  | 985,480,300 |  | 242,275,250 |  | 111,349,158 |  | 11,922,414 |
| Parke |  | 348,133,200 |  | 582,083,800 |  | 930,217,000 |  | 164,896,320 |  | 81,650,208 |  | 9,429,094 |
| Perry |  | 204,982,400 |  | 658,512,830 |  | 863,495,230 |  | 206,551,900 |  | 85,361,638 |  | 10,056,950 |
| Pike |  | 185,990,660 |  | 407,477,000 |  | 593,467,660 |  | 133,699,700 |  | 50,495,410 |  | 6,580,984 |
| Porter |  | 3,416,244,900 |  | 9,908,699,640 |  | 13,324,944,540 |  | 2,041,276,975 |  | 2,239,136,651 |  | 102,087,217 |
| Posey |  | 501,819,236 |  | 1,301,571,400 |  | 1,803,390,636 |  | 322,572,120 |  | 232,568,854 |  | 14,510,652 |
| Pulaski |  | 338,777,420 |  | 490,637,810 |  | 829,415,230 |  | 144,521,150 |  | 59,708,897 |  | 7,050,522 |
| Putnam |  | 612,094,900 |  | 1,629,998,300 |  | 2,242,093,200 |  | 412,680,342 |  | 268,419,975 |  | 18,654,400 |
| Randolph |  | 446,624,400 |  | 855,109,800 |  | 1,301,734,200 |  | 282,592,380 |  | 100,027,467 |  | 11,820,466 |
| Ripley |  | 488,573,100 |  | 1,250,395,300 |  | 1,738,968,400 |  | 343,041,840 |  | 230,238,330 |  | 18,053,296 |
| Rush |  | 431,871,200 |  | 622,359,700 |  | 1,054,230,900 |  | 200,428,260 |  | 95,129,498 |  | 9,309,300 |
| St Joseph |  | 2,399,227,200 |  | 12,472,006,880 |  | 14,871,234,080 |  | 2,859,351,620 |  | 2,006,530,750 |  | 145,608,067 |
| Scott |  | 285,310,100 |  | 830,086,500 |  | 1,115,396,600 |  | 262,022,400 |  | 118,967,133 |  | 11,820,338 |
| Shelby |  | 698,411,653 |  | 2,258,669,700 |  | 2,957,081,353 |  | 512,491,360 |  | 330,867,490 |  | 23,656,854 |
| Spencer |  | 323,693,963 |  | 1,022,045,300 |  | 1,345,739,263 |  | 240,630,590 |  | 119,684,046 |  | 10,638,434 |
| Starke |  | 445,896,400 |  | 940,540,100 |  | 1,386,436,500 |  | 284,181,060 |  | 138,362,341 |  | 11,959,370 |
| Steuben |  | 1,918,073,100 |  | 1,903,716,400 |  | 3,821,789,500 |  | 400,253,161 |  | 388,180,773 |  | 19,575,094 |
| Sullivan |  | 345,087,275 |  | 525,448,300 |  | 870,535,575 |  | 193,491,660 |  | 66,856,909 |  | 11,419,288 |
| Switzerland |  | 132,846,000 |  | 470,833,200 |  | 603,679,200 |  | 102,457,762 |  | 50,702,706 |  | 4,633,596 |
| Tippecanoe |  | 2,096,775,500 |  | 7,605,576,200 |  | 9,702,351,700 |  | 1,531,618,170 |  | 1,186,645,969 |  | 73,320,668 |
| Tipton |  | 375,208,700 |  | 765,016,000 |  | 1,140,224,700 |  | 210,587,880 |  | 124,128,635 |  | 9,920,607 |
| Union |  | 157,436,300 |  | 251,726,900 |  | 409,163,200 |  | 84,578,900 |  | 40,481,770 |  | 3,985,350 |
| Vanderburgh |  | 2,723,996,590 |  | 8,558,476,550 |  | 11,282,473,140 |  | 1,976,849,880 |  | 1,332,326,574 |  | 94,826,402 |
| Vermillion |  | 231,826,900 |  | 516,723,150 |  | 748,550,050 |  | 173,102,694 |  | 68,117,704 |  | 9,109,552 |
| Vigo |  | 935,023,000 |  | 4,160,205,000 |  | 5,095,228,000 |  | 1,035,832,980 |  | 573,210,190 |  | 54,812,054 |
| Wabash |  | 473,583,300 |  | 1,268,924,200 |  | 1,742,507,500 |  | 389,089,180 |  | 186,943,645 |  | 18,139,802 |
| Warren |  | 299,832,800 |  | 325,978,300 |  | 625,811,100 |  | 106,714,440 |  | 51,763,530 |  | 5,209,856 |
| Warrick |  | 916,409,242 |  | 3,011,618,000 |  | 3,928,027,242 |  | 754,810,550 |  | 634,197,845 |  | 37,636,140 |
| Washington |  | 38 |  | 859,594,500 |  | 1,248,614,300 |  | 308,929,440 |  | 139,149,927 |  | 13,311,972 |
| Wayne |  | 864,016,300 |  | 2,782,112,700 |  | 3,646,129,000 |  | 757,376,420 |  | 385,246,946 |  | 36,121,654 |
| Wells |  | 461,022,100 |  | 1,265,149,500 |  | 1,726,171,600 |  | 353,303,640 |  | 201,082,476 |  | 16,236,062 |
| White |  | 844,759,000 |  | 1,214,667,010 |  | 2,059,426,010 |  | 309,579,866 |  | 199,872,443 |  | 12,488,378 |
| Whitley |  | 503,396,400 |  | 1,597,180,600 |  | 2,100,577,000 |  | 437,261,940 |  | 284,089,771 |  | 19,961,888 |
| Totals | \$ | 102,357,238,415 | \$ | 308,443,547,102 | \$ | 410,800,785,517 | \$ | 72,661,420,487 | \$ | 54,523,807,584 | \$ | 3,653,351,842 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2010 by County
continued

| County |  | Veterans' <br> Deduction |  | Age 65 <br> Deduction |  | Blind and/or Disabled Deduction |  | Energy System Deduction |  | Rehab, Urban Dev or Revit Deduction | (Outside | Investment Deduction Enterprise Zone) | Enterprise ZoneInvestmentDeduction(Within EnterpriseZone) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 3,022,098 | \$ | 9,152,951 | \$ | 3,637,798 | \$ | 4,371,120 | \$ | 7,042,850 | \$ | 218,500 | \$ |  |
| Allen |  | 46,116,117 |  | 78,363,722 |  | 12,585,372 |  | 16,226,600 |  | 184,212,081 |  | 1,082,600 |  | 3,537,900 |
| Bartholomew |  | 11,443,060 |  | 19,159,926 |  | 4,004,967 |  | 4,906,100 |  | 27,529,670 |  | 2,008,250 |  |  |
| Benton |  | 1,004,293 |  | 2,960,614 |  | 710,076 |  | 123,500 |  | 1,475,757 |  |  |  |  |
| Blackford |  | 3,132,093 |  | 6,796,594 |  | 1,934,776 |  | 721,700 |  | 2,785,282 |  |  |  |  |
| Boone |  | 7,567,513 |  | 7,856,004 |  | 2,325,516 |  | 5,805,000 |  | 119,878,990 |  | 288,580 |  |  |
| Brown |  | 4,748,558 |  | 3,112,508 |  | 1,227,534 |  | 1,103,240 |  |  |  |  |  |  |
| Carroll |  | 3,839,543 |  | 5,449,134 |  | 1,250,116 |  | 1,566,800 |  | 1,187,900 |  | 131,200 |  |  |
| Cass |  | 7,683,043 |  | 14,899,760 |  | 2,499,534 |  | 363,300 |  | 3,433,400 |  | 6,650 |  |  |
| Clark |  | 26,310,123 |  | 27,022,460 |  | 17,135,118 |  | 1,166,426 |  | 49,864,210 |  | 901,650 |  | 37,030,090 |
| Clay |  | 6,173,578 |  | 8,243,800 |  | 2,803,516 |  | 419,500 |  | 3,189,349 |  |  |  |  |
| Clinton |  | 4,857,237 |  | 10,908,636 |  | 2,654,964 |  | 1,549,900 |  | 9,550,538 |  | 20,310 |  |  |
| Crawford |  | 2,979,695 |  | 4,506,756 |  | 2,639,590 |  | 139,900 |  |  |  |  |  |  |
| Daviess |  | 6,357,291 |  | 9,099,716 |  | 3,868,864 |  | 810,720 |  | 2,833,190 |  |  |  |  |
| Dearborn |  | 10,113,491 |  | 10,296,386 |  | 5,237,742 |  | 997,400 |  | 3,477,772 |  | 97,430 |  |  |
| Decatur |  | 3,530,975 |  | 7,291,248 |  | 2,358,942 |  | 4,692,170 |  | 124,781,604 |  | 547,850 |  |  |
| Dekalb |  | 8,371,270 |  | 10,749,229 |  | 1,079,349 |  | 7,029,400 |  | 19,763,050 |  | 2,450 |  |  |
| Delaware |  | 19,707,939 |  | 42,937,356 |  | 16,090,233 |  |  |  | 18,029,656 |  | 132,180 |  |  |
| Dubois |  | 5,653,217 |  | 9,751,300 |  | 2,055,446 |  | 7,830,100 |  | 101,250 |  | 754,510 |  |  |
| Elkhart |  | 25,723,408 |  | 39,342,136 |  | 11,638,077 |  | 1,830,100 |  | 16,195,445 |  | 3,002,955 |  |  |
| Fayette |  | 3,818,779 |  | 11,056,958 |  | 3,788,453 |  | 277,000 |  | 5,787,889 |  | 139,910 |  | 395,900 |
| Floyd |  | 16,899,254 |  | 15,413,852 |  | 10,180,536 |  | 772,935 |  | 16,580,365 |  | 731,500 |  | 2,362,072 |
| Fountain |  | 2,546,077 |  | 8,400,822 |  | 1,769,560 |  |  |  | 508,260 |  |  |  |  |
| Franklin |  | 3,706,881 |  | 7,071,894 |  | 2,989,106 |  | 3,310,400 |  | - |  | 46,370 |  |  |
| Fulton |  | 3,747,906 |  | 6,867,050 |  | 1,963,827 |  | 2,078,880 |  | 4,480,185 |  | 388,595 |  |  |
| Gibson |  | 6,960,811 |  | 10,511,478 |  | 4,569,870 |  | 385,440 |  | 35,313,470 |  |  |  |  |
| Grant |  | 28,051,051 |  | 16,818,087 |  | 5,935,631 |  | 2,313,520 |  | 144,997,883 |  | 193,750 |  |  |
| Greene |  | 8,911,871 |  | 14,839,358 |  | 5,101,620 |  | 294,300 |  | 53,580 |  |  |  |  |
| Hamilton |  | 29,380,238 |  | 18,296,434 |  | 6,406,098 |  | 4,388,320 |  | 108,820,821 |  | 9,623,305 |  |  |
| Hancock |  | 18,100,852 |  | 12,340,256 |  | 3,029,327 |  |  |  | 83,551,945 |  | 245,880 |  |  |
| Harrison |  | 10,225,349 |  | 10,507,752 |  | 6,430,956 |  | 750,500 |  | 1,645,975 |  |  |  |  |
| Hendricks |  | 28,392,644 |  | 19,369,470 |  | 6,831,434 |  | 3,213,690 |  | 473,442,870 |  | 318,838 |  |  |
| Henry |  | 8,898,070 |  | 20,581,660 |  | 6,683,400 |  | 1,126,140 |  | 14,734,700 |  | 659,600 |  |  |
| Howard |  | 20,727,069 |  | 25,461,160 |  | 7,345,632 |  | 6,111,700 |  | 10,542,170 |  | 23,800 |  |  |
| Huntington |  | 9,075,074 |  | 12,231,458 |  | 4,409,776 |  | 9,613,436 |  | 8,245,411 |  |  |  |  |
| Jackson |  | 7,253,921 |  | 17,017,900 |  | 3,996,966 |  |  |  | 13,043,080 |  |  |  |  |
| Jasper |  | 4,471,199 |  | 7,245,767 |  | 4,154,119 |  | 457,300 |  | 35,489,369 |  |  |  |  |
| Jay |  | 2,710,611 |  | 9,345,046 |  | 3,376,720 |  | 976,700 |  | 6,447,590 |  | 511,150 |  |  |
| Jefferson |  | 9,656,769 |  | 10,775,174 |  | 4,755,586 |  | 878,050 |  | 10,588,510 |  | 96,280 |  |  |
| Jennings |  | 5,166,196 |  | 10,654,036 |  | 4,989,798 |  | 1,141,110 |  | 17,010,290 |  | 43,240 |  |  |
| Johnson |  | 22,951,665 |  | 22,906,982 |  | 6,055,984 |  | 3,338,700 |  | 97,127,110 |  | 2,288,425 |  |  |
| Knox |  | 9,098,700 |  | 12,724,097 |  | 4,508,606 |  | 94,800 |  | 23,193,320 |  | 314,020 |  | 151,530 |
| Kosciusko |  | 9,582,072 |  | 8,162,575 |  | 4,929,630 |  | 11,675,802 |  | 24,515,953 |  | 1,357,680 |  |  |
| Lagrange |  | 4,016,170 |  | 5,069,520 |  | 2,008,312 |  | 1,453,600 |  | 5,945,940 |  | 239,825 |  |  |
| Lake |  | 55,129,582 |  | 127,710,038 |  | 78,528,638 |  | 1,514,669 |  | 205,696,657 |  | 1,822,451 |  | 760,300 |
| Laporte |  | 17,787,249 |  | 37,426,116 |  | 9,956,892 |  | 21,400 |  | 27,638,770 |  | 48,650 |  | 561,770 |
| Lawrence |  | 9,913,453 |  | 21,858,556 |  | 7,922,872 |  | 1,501,315 |  | 6,934,550 |  | 57,000 |  | 785,300 |
| Madison |  | 28,139,582 |  | 47,477,774 |  | 16,718,422 |  | 438,000 |  | 109,310,732 |  |  |  | 28,270 |
| Marion |  | 137,025,708 |  | 165,739,940 |  | 42,428,866 |  | 8,221,585 |  | 208,809,990 |  | 9,100,280 |  | 460,100 |
| Marshall |  | 7,362,795 |  | 13,047,496 |  | 4,426,390 |  | 1,102,500 |  | 19,318,807 |  | 11,325 |  |  |
| Martin |  | 3,222,608 |  | 3,901,738 |  | 1,521,620 |  | 1,073,154 |  | 3,932,720 |  | 286,000 |  |  |
| Miami |  | 22,799,561 |  | 7,760,778 |  | 2,392,050 |  | 1,340,724 |  | 1,131,360 |  | 109,425 |  | 1,509,100 |
| Monroe |  | 23,026,965 |  | 22,079,354 |  | 7,014,476 |  | 3,361,900 |  | 57,636,768 |  | 285,450 |  | 4,618,500 |
| Montgomery |  | 4,931,377 |  | 17,239,936 |  | 3,043,186 |  | 333,500 |  | 17,501,500 |  | 10,000 |  |  |
| Morgan |  | 12,743,404 |  | 13,752,732 |  | 4,536,934 |  | 3,098,800 |  | 16,056,710 |  |  |  |  |
| Newton |  | 2,207,136 |  | 4,251,750 |  | 1,812,494 |  | 4,200 |  | 5,751,751 |  |  |  |  |
| Noble |  | 8,663,303 |  | 15,108,242 |  | 6,068,706 |  | 10,395,400 |  | 37,899,400 |  | 88,360 |  |  |
| Ohio |  | 1,211,962 |  | 1,932,414 |  | 454,702 |  | 701,100 |  |  |  |  |  |  |
| Orange |  | 3,250,159 |  | 6,563,424 |  | 3,063,230 |  | 140,850 |  | 56,381,150 |  |  |  |  |
| Owen |  | 4,842,348 |  | 6,968,508 |  | 2,000,094 |  |  |  | 197,640 |  | 5,450 |  |  |
| Parke |  | 3,503,255 |  | 5,368,866 |  | 1,101,148 |  | 451,685 |  | 310,830 |  |  |  |  |
| Perry |  | 4,126,258 |  | 7,802,688 |  | 3,707,704 |  | 224,900 |  | 7,337,625 |  |  |  |  |
| Pike |  | 3,071,590 |  | 4,776,647 |  | 1,942,535 |  | 303,600 |  |  |  | 249,850 |  |  |
| Porter |  | 21,102,575 |  | 26,122,398 |  | 12,256,952 |  |  |  | 50,418,500 |  | 145,080 |  |  |
| Posey |  | 5,853,142 |  | 6,372,196 |  | 2,207,390 |  | 378,580 |  | 435,460 |  | 342,100 |  |  |
| Pulaski |  | 1,930,073 |  | 3,991,010 |  | 1,714,482 |  | 682,862 |  | 1,845,360 |  | 1,121,399 |  |  |
| Putnam |  | 8,182,181 |  | 8,315,977 |  | 3,113,491 |  | 935,900 |  | 11,653,425 |  |  |  |  |
| Randolph |  | 3,540,994 |  | 11,095,548 |  | 2,936,310 |  | 473,700 |  | 27,186,605 |  | 1,005,450 |  |  |
| Ripley |  | 4,811,348 |  | 7,990,450 |  | 3,358,154 |  | 3,101,740 |  | 4,838,063 |  |  |  |  |
| Rush |  | 2,142,291 |  | 6,674,914 |  | 1,422,170 |  | 600,640 |  | 1,747,075 |  | 138,350 |  |  |
| St Joseph |  | 30,350,964 |  | 66,094,200 |  | 13,133,065 |  | 3,676,650 |  | 112,042,595 |  | 1,416,068 |  |  |
| Scott |  | 5,545,429 |  | 9,536,576 |  | 6,679,469 |  |  |  | 4,204,504 |  |  |  |  |
| Shelby |  | 7,624,734 |  | 11,293,668 |  | 2,998,942 |  | 2,373,794 |  | 34,398,234 |  | 408,525 |  |  |
| Spencer |  | 4,032,333 |  | 4,562,310 |  | 1,603,322 |  | 900,400 |  | 2,371,490 |  | 75,750 |  |  |
| Starke |  | 3,231,176 |  | 9,307,664 |  | 7,069,826 |  | 563,500 |  | 6,795,870 |  |  |  |  |
| Steuben |  | 5,434,205 |  | 8,581,772 |  | 2,285,350 |  |  |  | 14,144,530 |  | 150,880 |  | - |
| Sullivan |  | 5,203,030 |  | 6,666,515 |  | 3,840,223 |  | - |  | 15,804,000 |  | 289,300 |  | - |
| Switzerland |  | 1,725,351 |  | 2,787,208 |  | 1,165,134 |  | 126,255 |  |  |  |  |  |  |
| Tippecanoe |  | 15,425,317 |  | 14,898,350 |  | 3,990,921 |  | 4,560 |  | 16,112,298 |  |  |  |  |
| Tipton |  | 3,601,782 |  | 4,670,898 |  | 443,642 |  | 3,104,100 |  | 23,603,761 |  | 19,580 |  | - |
| Union |  | 1,294,395 |  | 2,117,452 |  | 805,776 |  | 83,100 |  | 643,080 |  |  |  |  |
| Vanderburgh |  | 30,689,903 |  | 42,980,794 |  | 22,979,382 |  | 676,500 |  | 104,719,295 |  | 642,625 |  | 2,227,420 |
| Vermillion |  | 3,918,796 |  | 6,237,403 |  | 2,742,593 |  | 520,780 |  | 73,940 |  | 2,939,685 |  | 109,125 |
| Vigo |  | 19,624,838 |  | 33,873,758 |  | 11,618,574 |  | 404,900 |  | 66,785,640 |  | 284,030 |  |  |
| Wabash |  | 8,026,187 |  | 12,419,134 |  | 5,040,652 |  | 5,837,380 |  | 3,112,845 |  | 250,200 |  | - |
| Warren |  | 1,438,741 |  | 3,541,986 |  | 850,852 |  | 134,100 |  | 1,905,206 |  | 161,666 |  |  |
| Warrick |  | 11,521,272 |  | 9,197,722 |  | 5,949,634 |  | 221,900 |  | 2,523,220 |  | 1,709,300 |  |  |
| Washington |  | 6,621,171 |  | 9,905,040 |  | 5,421,994 |  | 2,910 |  | 5,462,137 |  |  |  | - |
| Wayne |  | 11,944,353 |  | 26,477,764 |  | 12,120,034 |  | 983,780 |  | 32,756,606 |  | 2,103,050 |  | 2,188,400 |
| Wells |  | 5,404,873 |  | 7,183,368 |  | 1,198,142 |  | 4,546,162 |  |  |  | 28,674,070 |  | 79,850 |
| White |  | 4,831,212 |  | 7,805,992 |  | 1,999,838 |  | 235,500 |  | 2,992,268 |  | 799,390 |  | . |
| Whitley |  | 6,289,505 |  | 11,018,884 |  | 1,395,617 |  | 7,135,600 |  | 47,954,640 |  | 539,200 |  | . |
| Totals | \$ | 1,076,984,237 | \$ | 1,554,056,970 | \$ | 554,931,367 | \$ | 188,239,874 | \$ | 3,085,776,287 | \$ | 81,707,222 | \$ | 56,805,627 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2010 by County continued

| County |  | Fertilizer/ <br> Pesticide <br> Deduction |  | Model <br> Residence Deduction |  | Tax <br> Exempt Property |  | Net Value of Land and Improvements |  | State \& Local Assessment Of Railroads \& Utilities |  | Business <br> Personal <br> Property | Total Value Of Railroads, Utilities \& Business Personal$\qquad$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 198,500 | \$ |  | \$ | 79,684,750 | \$ | 1,126,912,433 | \$ | 36,675,970 | \$ | 164,237,140 | \$ | 200,913,110 |
| Allen |  |  |  | 1,651,900 |  | 881,117,481 |  | 11,863,797,362 |  | 498,208,840 |  | 1,634,619,087 |  | 2,132,827,927 |
| Bartholomew |  | 53,700 |  | 88,850 |  | 171,181,780 |  | 3,397,148,558 |  | 77,646,420 |  | 734,441,390 |  | 812,087,810 |
| Benton |  | 671,000 |  |  |  | 11,337,900 |  | 544,215,160 |  | 229,156,620 |  | 37,779,580 |  | 266,936,200 |
| Blackford |  | 97,000 |  |  |  | 19,020,960 |  | 315,926,638 |  | 16,723,700 |  | 63,217,520 |  | 79,941,220 |
| Boone |  | 19,800 |  | 1,372,000 |  | 176,844,200 |  | 3,688,949,606 |  | 63,669,200 |  | 184,498,078 |  | 248,167,278 |
| Brown |  |  |  |  |  | 40,543,090 |  | 1,210,736,706 |  | 17,325,320 |  | 10,288,605 |  | 27,613,925 |
| Carroll |  | 313,900 |  | - |  | 38,723,040 |  | 914,241,151 |  | 28,344,890 |  | 86,326,510 |  | 114,671,400 |
| Cass |  | 1,070,200 |  |  |  | 80,024,680 |  | 1,049,951,993 |  | 53,458,780 |  | 204,533,810 |  | 257,992,590 |
| Clark |  |  |  |  |  | 220,234,831 |  | 4,321,142,549 |  | 134,835,060 |  | 404,704,720 |  | 539,539,780 |
| Clay |  | 295,000 |  |  |  | 45,492,700 |  | 695,214,517 |  | 33,868,060 |  | 68,180,900 |  | 102,048,960 |
| Clinton |  | 561,400 |  |  |  | 116,623,350 |  | 1,129,648,951 |  | 32,746,340 |  | 252,611,221 |  | 285,357,561 |
| Crawford |  |  |  |  |  | 15,228,400 |  | 234,814,752 |  | 27,319,190 |  | 22,621,430 |  | 49,940,620 |
| Daviess |  |  |  |  |  | 42,730,080 |  | 942,457,512 |  | 35,490,450 |  | 183,193,000 |  | 218,683,450 |
| Dearborn |  |  |  |  |  | 88,505,040 |  | 2,156,364,959 |  | 248,215,680 |  | 99,457,880 |  | 347,673,560 |
| Decatur |  | 4,229,685 |  | 134,450 |  | 58,594,400 |  | 1,092,996,912 |  | 42,777,830 |  | 304,762,410 |  | 347,540,240 |
| Dekalb |  | 1,271,300 |  | 63,350 |  | 107,407,618 |  | 1,692,636,626 |  | 57,801,360 |  | 544,859,850 |  | 602,661,210 |
| Delaware |  | 546,500 |  |  |  | 414,609,186 |  | 3,117,630,383 |  | 140,023,720 |  | 372,628,160 |  | 512,651,880 |
| Dubois |  |  |  | 125,200 |  | 108,121,459 |  | 1,804,411,471 |  | 59,615,660 |  | 283,325,030 |  | 342,940,690 |
| Elkhart |  | 50,000 |  | 1,800,550 |  | 618,649,660 |  | 7,859,129,797 |  | 225,819,050 |  | 976,979,790 |  | 1,202,798,840 |
| Fayette |  | 8,010 |  |  |  | 60,784,424 |  | 584,562,016 |  | 28,252,890 |  | 67,627,920 |  | 95,880,810 |
| Floyd |  |  |  | 707,650 |  | 226,640,700 |  | 2,798,874,779 |  | 115,419,430 |  | 226,269,400 |  | 341,688,830 |
| Fountain |  | 20,990 |  |  |  | 24,004,300 |  | 613,353,292 |  | 19,410,240 |  | 80,794,240 |  | 100,204,480 |
| Franklin |  |  |  |  |  | 44,437,250 |  | 863,520,486 |  | 30,392,460 |  | 46,684,090 |  | 77,076,550 |
| Fulton |  | 562,670 |  |  |  | 28,916,279 |  | 829,680,999 |  | 36,545,340 |  | 96,760,840 |  | 133,306,180 |
| Gibson |  | 261,700 |  | 299,900 |  | 85,111,500 |  | 1,319,987,973 |  | 290,256,850 |  | 502,745,722 |  | 793,002,572 |
| Grant |  |  |  |  |  | 425,633,116 |  | 1,887,151,225 |  | 72,911,670 |  | 429,703,837 |  | 502,615,507 |
| Greene |  | $\cdot$ |  |  |  | 48,756,649 |  | 694,934,268 |  | 59,303,090 |  | 57,457,681 |  | 116,760,771 |
| Hamilton |  | 136,700 |  | 21,424,200 |  | 722,305,055 |  | 19,023,754,160 |  | 416,360,960 |  | 952,210,893 |  | 1,368,571,853 |
| Hancock |  | 294,830 |  | 1,098,600 |  | 90,789,189 |  | 2,659,772,137 |  | 91,192,870 |  | 208,525,710 |  | 299,718,580 |
| Harrison |  |  |  |  |  | 70,794,185 |  | 1,453,459,959 |  | 49,943,960 |  | 143,966,360 |  | 193,910,320 |
| Hendricks |  | 264,003 |  | 3,000 |  | 348,417,760 |  | 7,094,305,125 |  | 169,951,500 |  | 490,034,128 |  | 659,985,628 |
| Henry |  | 33,090 |  |  |  | 106,777,820 |  | 1,263,439,125 |  | 85,193,670 |  | 160,396,740 |  | 245,590,410 |
| Howard |  | 31,800 |  | 159,800 |  | 325,368,210 |  | 2,769,407,847 |  | 98,769,410 |  | 1,277,961,350 |  | 1,376,730,760 |
| Huntington |  | 27,100 |  |  |  | 169,651,220 |  | 1,157,627,806 |  | 47,691,730 |  | 158,325,587 |  | 206,017,317 |
| Jackson |  |  |  | 53,900 |  | 100,783,720 |  | 1,471,778,887 |  | 67,673,638 |  | 350,261,283 |  | 417,934,921 |
| Jasper |  |  |  | 130,650 |  | 46,297,740 |  | 1,941,099,352 |  | 420,683,850 |  | 198,123,400 |  | 618,807,250 |
| Jay |  | 200,400 |  |  |  | 28,714,210 |  | 638,029,701 |  | 33,420,030 |  | 167,470,470 |  | 200,890,500 |
| Jefferson |  |  |  |  |  | 112,603,400 |  | 957,600,739 |  | 140,813,280 |  | 156,189,509 |  | 297,002,789 |
| Jennings |  | 64,700 |  |  |  | 38,638,130 |  | 712,077,704 |  | 29,932,130 |  | 108,187,039 |  | 138,119,169 |
| Johnson |  |  |  | 758,900 |  | 301,232,856 |  | 5,511,981,293 |  | 143,498,820 |  | 401,031,650 |  | 544,530,470 |
| Knox |  | 317,900 |  |  |  | 126,850,400 |  | 1,067,043,956 |  | 164,736,040 |  | 202,074,770 |  | 366,810,810 |
| Kosciusko |  | 312,800 |  | 197,150 |  | 287,414,272 |  | 5,059,077,889 |  | 108,230,870 |  | 575,323,440 |  | 683,554,310 |
| Lagrange |  | 104,000 |  |  |  | 66,546,741 |  | 1,859,187,104 |  | 46,311,222 |  | 114,452,990 |  | 160,764,212 |
| Lake |  | - |  | 11,772,200 |  | 1,440,807,320 |  | 19,588,600,755 |  | 909,497,727 |  | 2,509,068,904 |  | 3,418,566,631 |
| Laporte |  |  |  |  |  | 204,778,843 |  | 4,799,232,633 |  | 260,994,710 |  | 450,001,120 |  | 710,995,830 |
| Lawrence |  | 491,100 |  |  |  | 101,667,900 |  | 1,071,288,347 |  | 87,797,790 |  | 161,394,690 |  | 249,192,480 |
| Madison |  |  |  | 86,250 |  | 374,776,354 |  | 3,191,924,905 |  | 105,346,530 |  | 541,267,400 |  | 646,613,930 |
| Marion |  |  |  | 3,683,150 |  | 2,967,697,350 |  | 34,822,056,358 |  | 978,328,060 |  | 5,727,210,716 |  | 6,705,538,776 |
| Marshall |  | 288,800 |  |  |  | 202,880,200 |  | 2,339,411,725 |  | 65,897,950 |  | 232,232,500 |  | 298,130,450 |
| Martin |  | 34,400 |  |  |  | 17,608,494 |  | 241,273,268 |  | 11,823,850 |  | 50,191,150 |  | 62,015,000 |
| Miami |  | 210,300 |  |  |  | 43,005,500 |  | 904,672,958 |  | 27,124,800 |  | 89,217,270 |  | 116,342,070 |
| Monroe |  |  |  | 238,200 |  | 591,346,960 |  | 6,010,494,256 |  | 118,588,650 |  | 445,315,629 |  | 563,904,279 |
| Montgomery |  | 295,200 |  |  |  | 145,531,247 |  | 1,472,786,122 |  | 41,639,780 |  | 499,150,612 |  | 540,790,392 |
| Morgan |  |  |  |  |  | 142,837,630 |  | 2,795,649,526 |  | 93,144,170 |  | 176,030,720 |  | 269,174,890 |
| Newton |  | 63,900 |  |  |  | 10,547,400 |  | 653,437,436 |  | 29,250,900 |  | 67,425,380 |  | 96,676,280 |
| Noble |  | 57,420 |  |  |  | 132,916,811 |  | 1,756,122,032 |  | 56,775,230 |  | 311,790,875 |  | 368,566,105 |
| Ohio |  |  |  | 47,600 |  | 11,706,050 |  | 237,450,714 |  | 7,182,470 |  | 13,832,295 |  | 21,014,765 |
| Orange |  | 27,400 |  |  |  | 28,398,790 |  | 626,816,907 |  | 32,345,250 |  | 77,364,290 |  | 109,709,540 |
| Owen |  |  |  |  |  | 23,367,900 |  | 582,551,538 |  | 24,908,040 |  | 33,338,030 |  | 58,246,070 |
| Parke |  | 66,510 |  |  |  | 25,664,700 |  | 637,774,384 |  | 31,729,490 |  | 31,097,650 |  | 62,827,140 |
| Perry |  |  |  |  |  | 35,854,900 |  | 502,470,667 |  | 16,761,470 |  | 119,323,980 |  | 136,085,450 |
| Pike |  |  |  |  |  | 23,324,800 |  | 369,022,544 |  | 229,876,510 |  | 48,558,955 |  | 278,435,465 |
| Porter |  |  |  | 5,312,150 |  | 485,825,062 |  | 8,341,260,980 |  | 366,822,390 |  | 997,721,470 |  | 1,364,543,860 |
| Posey |  | 911,600 |  |  |  | 30,275,600 |  | 1,186,962,942 |  | 82,833,940 |  | 577,597,190 |  | 660,431,130 |
| Pulaski |  | 972,940 |  |  |  | 19,088,510 |  | 586,788,025 |  | 21,362,810 |  | 67,959,770 |  | 89,322,580 |
| Putnam |  |  |  |  |  | 131,805,589 |  | 1,378,331,920 |  | 74,059,320 |  | 234,000,723 |  | 308,060,043 |
| Randolph |  | 56,100 |  | - |  | 46,921,900 |  | 814,077,280 |  | 47,225,280 |  | 139,065,030 |  | 186,290,310 |
| Ripley |  |  |  |  |  | 66,500,350 |  | 1,057,034,829 |  | 42,142,090 |  | 110,179,720 |  | 152,321,810 |
| Rush |  | 565,570 |  |  |  | 23,981,410 |  | 712,091,422 |  | 25,234,960 |  | 83,817,810 |  | 109,052,770 |
| St Joseph |  | 232,650 |  |  |  | 895,913,454 |  | 8,736,883,997 |  | 284,586,270 |  | 1,220,341,470 |  | 1,504,927,740 |
| Scott |  |  |  | 115,150 |  | 39,673,000 |  | 656,832,601 |  | 23,535,360 |  | 97,184,594 |  | 120,719,954 |
| Shelby |  | 105,200 |  |  |  | 69,552,000 |  | 1,961,310,552 |  | 75,728,920 |  | 406,211,183 |  | 481,940,103 |
| Spencer |  | 567,890 |  |  |  | 81,348,200 |  | 879,324,498 |  | 398,623,720 |  | 175,103,830 |  | 573,727,550 |
| Starke |  |  |  |  |  | 26,400,100 |  | 898,565,593 |  | 30,466,150 |  | 54,345,750 |  | 84,811,900 |
| Steuben |  | - |  |  |  | 98,086,300 |  | 2,885,097,435 |  | 51,918,930 |  | 183,035,170 |  | 234,954,100 |
| Sullivan |  |  |  |  |  | 26,756,010 |  | 540,208,640 |  | 192,479,800 |  | 88,227,975 |  | 280,707,775 |
| Switzerland |  |  |  |  |  | 9,307,975 |  | 430,773,213 |  | 19,276,670 |  | 26,117,480 |  | 45,394,150 |
| Tippecanoe |  | - |  |  |  | 583,402,300 |  | 6,276,933,147 |  | 163,035,650 |  | 1,342,631,740 |  | 1,505,667,390 |
| Tipton |  | - |  | - |  | 58,650,753 |  | 701,493,062 |  | 30,396,830 |  | 69,872,240 |  | 100,269,070 |
| Union |  | 164,190 |  |  |  | 8,127,200 |  | 266,881,987 |  | 13,035,440 |  | 26,810,480 |  | 39,845,920 |
| Vanderburgh |  |  |  | 938,200 |  | 943,961,928 |  | 6,728,654,237 |  | 224,567,770 |  | 1,064,456,650 |  | 1,289,024,420 |
| Vermillion |  | 126,700 |  |  |  | 29,648,525 |  | 451,902,553 |  | 190,692,851 |  | 163,195,620 |  | 353,888,471 |
| Vigo |  |  |  |  |  | 342,982,240 |  | 2,955,798,796 |  | 347,256,450 |  | 800,853,135 |  | 1,148,109,585 |
| Wabash |  | 494,080 |  |  |  | 112,385,820 |  | 1,000,768,575 |  | 46,146,370 |  | 144,856,470 |  | 191,002,840 |
| Warren |  | 23,910 |  |  |  | 10,868,800 |  | 443,198,013 |  | 9,396,440 |  | 37,373,210 |  | 46,769,650 |
| Warrick |  |  |  | 323,700 |  | 162,959,610 |  | 2,306,976,349 |  | 159,918,970 |  | 527,819,996 |  | 687,738,966 |
| Washington |  | - |  |  |  | 26,525,600 |  | 733,284,109 |  | 40,738,690 |  | 61,761,890 |  | 102,500,580 |
| Wayne |  | 881,400 |  | 223,350 |  | 292,465,370 |  | 2,085,239,873 |  | 77,347,350 |  | 384,829,640 |  | 462,176,990 |
| Wells |  | 38,600 |  |  |  | 68,920,200 |  | 1,039,504,157 |  | 74,040,910 |  | 220,723,743 |  | 294,764,653 |
| White |  | 170,000 |  |  |  | 34,454,790 |  | 1,484,196,333 |  | 54,173,720 |  | 145,038,870 |  | 199,212,590 |
| Whitley |  | 21,000 |  | - |  | 51,738,700 |  | 1,233,170,255 |  | 45,228,540 |  | 317,919,900 |  | 363,148,440 |
| Totals | \$ | 18,885,538 | \$ | 52,810,000 | \$ | 18,525,390,176 | \$ | 254,766,618,306 | \$ | 11,167,904,058 | \$ | 35,158,710,075 | \$ | 46,326,614,133 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2010 by County

| County | Veterans' Deductions |  |  | Urban Dev Econ Revital Deduction | (Outside | Investment <br> Deduction <br> Enterprise <br> Zone) | $\begin{aligned} & \text { Enterprise Zone } \\ & \text { Investment } \\ & \text { Deduction } \\ & \text { (Within } \\ & \text { Enterprise Zone) } \\ & \hline \end{aligned}$ |  |  | Tax <br> Exempt Property | Net Value Of Railroads, Utilities And Business Personal Property |  | Total NetValue ofTaxable Property |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ |  | \$ | 16,811,430 | \$ | 2,916,380 | \$ |  | \$ | 2,511,930 | \$ | 178,673,370 | \$ | 1,305,585,803 |
| Allen |  | 1,070 |  | 172,294,310 |  | 18,324,030 |  | 17,791,562 |  | 123,689,388 |  | 1,800,727,567 |  | 13,664,524,929 |
| Bartholomew |  |  |  | 129,167,630 |  | 6,978,170 |  |  |  | 1,535,980 |  | 674,406,030 |  | 4,071,554,588 |
| Benton |  | - |  | 207,437,178 |  | 968,067 |  | - |  | 296,160 |  | 58,234,795 |  | 602,449,955 |
| Blackford |  |  |  | 10,113,753 |  | 892,697 |  |  |  | 1,932,360 |  | 67,002,410 |  | 382,929,048 |
| Boone |  | 23,430 |  | 10,636,440 |  | 4,882,505 |  |  |  | 7,043,590 |  | 225,581,313 |  | 3,914,530,919 |
| Brown |  |  |  |  |  |  |  |  |  | 577,720 |  | 27,036,205 |  | 1,237,772,911 |
| Carroll |  | - |  | 10,950,690 |  | 1,117,950 |  | - |  | 1,157,420 |  | 101,445,340 |  | 1,015,686,491 |
| Cass |  | $\cdot$ |  | 56,882,920 |  | 3,034,030 |  | - |  | 2,345,460 |  | 195,730,180 |  | 1,245,682,173 |
| Clark |  | 6,000 |  | 41,094,626 |  | 6,849,990 |  |  |  | 5,745,570 |  | 485,843,594 |  | 4,806,986,143 |
| Clay |  |  |  | 6,928,550 |  | 1,668,005 |  |  |  | 3,336,810 |  | 90,115,595 |  | 785,330,112 |
| Clinton |  | - |  | 58,480,660 |  | 2,735,715 |  | - |  | 8,680,090 |  | 215,461,096 |  | 1,345,110,047 |
| Crawford |  |  |  |  |  | 963,090 |  |  |  | 72,710 |  | 48,904,820 |  | 283,719,572 |
| Daviess |  | 8,066 |  | 40,064,410 |  | 4,086,560 |  |  |  | 736,590 |  | 173,787,824 |  | 1,116,245,336 |
| Dearborn |  |  |  | 69,383,090 |  | 4,071,970 |  |  |  | 2,055,790 |  | 272,162,710 |  | 2,428,527,669 |
| Decatur |  | - |  | 146,512,180 |  | 1,251,580 |  | 1,358,460 |  | 1,889,820 |  | 196,528,200 |  | 1,289,525,112 |
| Dekalb |  |  |  | 38,693,810 |  | 3,893,290 |  |  |  | 5,940,110 |  | 554,134,000 |  | 2,246,770,626 |
| Delaware |  | - |  | 22,657,150 |  | 3,293,650 |  |  |  | 49,744,390 |  | 436,956,690 |  | 3,554,587,073 |
| Dubois |  |  |  |  |  | 8,676,070 |  |  |  | 35,735,680 |  | 298,528,940 |  | 2,102,940,411 |
| Elkhart |  | - |  | 23,537,580 |  | 15,539,923 |  | 4,583,380 |  | 78,415,590 |  | 1,080,722,367 |  | 8,939,852,164 |
| Fayette |  |  |  | 1,763,510 |  | 1,654,080 |  | 3,292,760 |  | 10,020 |  | 89,160,440 |  | 673,722,456 |
| Floyd |  | - |  | 9,214,790 |  | 1,898,730 |  | 1,815,794 |  | 4,726,690 |  | 324,032,826 |  | 3,122,907,605 |
| Fountain |  |  |  | 3,043,400 |  | 1,395,140 |  |  |  | 224,150 |  | 95,541,790 |  | 708,895,082 |
| Franklin |  | - |  | 80,560 |  | 1,735,880 |  | - |  | 765,000 |  | 74,495,110 |  | 938,015,596 |
| Fulton |  | - |  |  |  | 3,621,770 |  | - |  | 1,616,660 |  | 128,067,750 |  | 957,748,749 |
| Gibson |  | 17,020 |  | 78,274,553 |  | 5,445,280 |  |  |  | 5,299,470 |  | 703,966,249 |  | 2,023,954,222 |
| Grant |  | 4,300 |  | 86,537,390 |  | 4,603,605 |  | 19,860 |  | 40,989,790 |  | 370,460,562 |  | 2,257,611,787 |
| Greene |  |  |  | 1,228,570 |  | 1,522,450 |  |  |  | 926,020 |  | 113,083,731 |  | 808,017,999 |
| Hamilton |  |  |  | 59,846,710 |  | 10,612,588 |  |  |  | 90,506,650 |  | 1,207,605,905 |  | 20,231,360,065 |
| Hancock |  | 10,470 |  | 35,095,570 |  | 3,834,850 |  |  |  | 2,024,520 |  | 258,753,170 |  | 2,918,525,307 |
| Harrison |  | 9,410 |  | 11,407,470 |  | 3,636,740 |  |  |  | 2,654,980 |  | 176,201,720 |  | 1,629,661,679 |
| Hendricks |  |  |  | 26,104,610 |  | 6,553,150 |  |  |  | 997,010 |  | 626,330,858 |  | 7,720,635,983 |
| Henry |  | 5,760 |  | 19,500,420 |  | 2,618,830 |  | - |  | 11,569,560 |  | 211,895,840 |  | 1,475,334,965 |
| Howard |  |  |  | 335,040,237 |  | 2,981,630 |  |  |  | 43,200,320 |  | 995,508,573 |  | 3,764,916,420 |
| Huntington |  | - |  | 15,921,910 |  | 3,031,590 |  |  |  | 14,458,954 |  | 172,604,863 |  | 1,330,232,669 |
| Jackson |  | - |  | 64,452,160 |  | 2,921,390 |  |  |  | 133,090 |  | 350,428,281 |  | 1,822,207,168 |
| Jasper |  | - |  | 27,110,550 |  | 2,339,620 |  | - |  | 1,475,470 |  | 587,881,610 |  | 2,528,980,962 |
| Jay |  | - |  | 21,825,446 |  | 885,870 |  | - |  | 1,722,540 |  | 176,456,644 |  | 814,486,345 |
| Jefferson |  | - |  | 26,819,370 |  | 2,398,710 |  |  |  | 10,803,550 |  | 256,981,159 |  | 1,214,581,898 |
| Jennings |  | - |  | 16,578,510 |  | 3,064,110 |  |  |  | 3,621,790 |  | 114,854,759 |  | 826,932,463 |
| Johnson |  |  |  | 44,107,390 |  | 5,873,740 |  |  |  | 13,670,240 |  | 480,879,100 |  | 5,992,860,393 |
| Knox |  |  |  | 47,508,050 |  | 1,482,660 |  | 5,960,060 |  | 5,347,210 |  | 306,512,830 |  | 1,373,556,786 |
| Kosciusko |  | 3,450 |  | 101,106,390 |  | 9,591,360 |  |  |  | 11,862,430 |  | 560,990,680 |  | 5,620,068,569 |
| Lagrange |  | - |  | 924,830 |  | 1,354,320 |  |  |  | 4,642,120 |  | 153,842,942 |  | 2,013,030,046 |
| Lake |  | - |  | 124,550,070 |  | 17,242,887 |  | 53,273,577 |  | 183,798,910 |  | 3,039,701,187 |  | 22,628,301,942 |
| Laporte |  | - |  | 29,694,120 |  | 5,158,700 |  |  |  | 55,005,230 |  | 621,137,780 |  | 5,420,370,413 |
| Lawrence |  |  |  | 50,009,750 |  | 2,912,060 |  | 2,971,637 |  | 8,560 |  | 193,290,473 |  | 1,264,578,820 |
| Madison |  | - |  | 151,207,400 |  | 5,602,739 |  |  |  | 68,476,100 |  | 421,327,691 |  | 3,613,252,596 |
| Marion |  | 24,960 |  | 364,252,590 |  | 36,621,011 |  | 171,271 |  | 679,778,042 |  | 5,624,690,902 |  | 40,446,747,260 |
| Marshall |  |  |  | 25,805,540 |  | 3,522,720 |  |  |  | 19,031,980 |  | 249,770,210 |  | 2,589,181,935 |
| Martin |  |  |  |  |  | 1,084,250 |  | - |  |  |  | 60,930,750 |  | 302,204,018 |
| Miami |  | 4,930 |  | 6,091,080 |  | 2,041,450 |  | - |  |  |  | 108,204,610 |  | 1,012,877,568 |
| Monroe |  | . |  | 56,812,380 |  | 8,886,790 |  | - |  | 52,005,990 |  | 446,199,119 |  | 6,456,693,375 |
| Montgomery |  | - |  | 127,841,482 |  | 3,200,635 |  |  |  | 12,467,016 |  | 397,281,259 |  | 1,870,067,381 |
| Morgan |  |  |  | 33,191,240 |  | 769,010 |  |  |  | 6,775,870 |  | 228,438,770 |  | 3,024,088,296 |
| Newton |  |  |  | 2,801,040 |  | 2,454,569 |  |  |  | 436,730 |  | 90,983,941 |  | 744,421,377 |
| Noble |  | 1,800 |  | 41,052,490 |  | 3,277,122 |  | - |  | 6,741,159 |  | 317,493,534 |  | 2,073,615,566 |
| Ohio |  |  |  | 292,560 |  | 623,720 |  |  |  | 204,900 |  | 19,893,585 |  | 257,344,299 |
| Orange |  |  |  | 393,290 |  | 1,429,320 |  |  |  | 340,050 |  | 107,546,880 |  | 734,363,787 |
| Owen |  | - |  |  |  | 2,304,840 |  |  |  | 210,440 |  | 55,730,790 |  | 638,282,328 |
| Parke |  |  |  |  |  | 512,039 |  | - |  | 645,750 |  | 61,669,351 |  | 699,443,735 |
| Perry |  | 28,950 |  | 33,656,560 |  | 905,280 |  |  |  | 1,964,500 |  | 99,530,160 |  | 602,000,827 |
| Pike |  |  |  |  |  | 4,680,160 |  |  |  | 553,000 |  | 273,202,305 |  | 642,224,849 |
| Porter |  | - |  | 190,383,530 |  | 7,307,200 |  | - |  | 4,987,170 |  | 1,161,865,960 |  | 9,503,126,940 |
| Posey |  | - |  | 8,627,880 |  | 8,292,981 |  | - |  | 2,350 |  | 643,507,919 |  | 1,830,470,861 |
| Pulaski |  |  |  | 2,706,360 |  | 1,402,360 |  |  |  | 1,102,280 |  | 84,111,580 |  | 670,899,605 |
| Putnam |  |  |  | 65,141,120 |  | 3,531,680 |  |  |  | 13,120,070 |  | 226,267,173 |  | 1,604,599,093 |
| Randolph |  | 120 |  | 52,049,360 |  | 2,215,639 |  | - |  | 3,314,270 |  | 128,710,921 |  | 942,788,201 |
| Ripley |  | - |  | 4,933,590 |  | 2,666,943 |  | - |  | 1,101,490 |  | 143,619,787 |  | 1,200,654,616 |
| Rush |  | - |  | 11,425,430 |  | 1,986,551 |  |  |  | 1,462,440 |  | 94,178,349 |  | 806,269,771 |
| St Joseph |  | - |  | 51,124,510 |  | 2,599,800 |  | 707,980 |  | 222,921,334 |  | 1,227,574,116 |  | 9,964,458,113 |
| Scott |  | - |  | 19,350,660 |  | 2,087,050 |  |  |  | 598,630 |  | 98,683,614 |  | 755,516,215 |
| Shelby |  | - |  | 109,291,680 |  | 5,756,501 |  | - |  | 1,428,700 |  | 365,463,222 |  | 2,326,773,774 |
| Spencer |  |  |  | 45,033,670 |  | 2,736,190 |  |  |  | 3,292,410 |  | 522,665,280 |  | 1,401,989,778 |
| Starke |  | - |  | 3,717,540 |  | 371,443 |  |  |  | 93,410 |  | 80,629,507 |  | 979,195,100 |
| Steuben |  | - |  | 15,359,950 |  | 3,988,670 |  | - |  | 21,918,220 |  | 193,687,260 |  | 3,078,784,695 |
| Sullivan |  |  |  | 3,359,190 |  | 4,522,975 |  | - |  | 213,710 |  | 272,611,900 |  | 812,820,540 |
| Switzerland |  | - |  | 331,802 |  |  |  |  |  | 230,430 |  | 44,831,918 |  | 475,605,131 |
| Tippecanoe |  |  |  | 327,525,279 |  | 6,770,190 |  | 4,232,510 |  | 59,644,910 |  | 1,107,494,501 |  | 7,384,427,648 |
| Tipton |  | 15,350 |  | 1,730,470 |  | 1,078,590 |  |  |  | 4,366,010 |  | 93,078,650 |  | 794,571,712 |
| Union |  | . |  | 1,666,123 |  | 451,048 |  | - |  | - |  | 37,728,749 |  | 304,610,736 |
| Vanderburgh |  | - |  | 63,567,560 |  | 11,521,400 |  | 12,313,590 |  | 142,029,605 |  | 1,059,592,265 |  | 7,788,246,502 |
| Vermillion |  |  |  | 25,200,816 |  | 2,151,560 |  |  |  | 3,550,770 |  | 322,985,325 |  | 774,887,878 |
| Vigo |  | - |  | 289,527,630 |  | 6,636,650 |  | - |  | 32,112,410 |  | 819,832,895 |  | 3,775,631,691 |
| Wabash |  | - |  | 8,336,570 |  | 3,238,853 |  | - |  |  |  | 179,427,417 |  | 1,180,195,992 |
| Warren |  | - |  | 5,079,637 |  | 865,280 |  | - |  | - |  | 40,824,733 |  | 484,022,746 |
| Warrick |  |  |  | 25,647,160 |  | 3,602,620 |  | 1,202,320 |  | 6,891,680 |  | 650,395,186 |  | 2,957,371,535 |
| Washington |  | - |  | 11,615,330 |  | 2,110,214 |  |  |  | 169,340 |  | 88,605,696 |  | 821,889,805 |
| Wayne |  |  |  | 34,260,046 |  | 4,498,904 |  | 2,383,457 |  | 47,655,790 |  | 373,378,793 |  | 2,458,618,666 |
| Wells |  |  |  | 113,435,920 |  | 1,963,860 |  |  |  | 2,850,760 |  | 176,514,113 |  | 1,216,018,270 |
| White |  | 6,910 |  | 23,464,930 |  | 2,043,138 |  |  |  | 976,720 |  | 172,720,892 |  | 1,656,917,225 |
| Whitley |  |  |  | 143,026,910 |  | 1,902,090 |  | . |  | 5,766,180 |  | 212,453,260 |  | 1,445,623,515 |
| Totals | \$ | 171,996 |  | 4,799,711,048 | s | 378,731,447 | \$ | 112,078,218 | \$ | 2,276,936,708 | \$ | 38,758,984,716 | \$ | $\underline{293,525,603,022}$ |

State of Indiana
Property Taxes Charged Payable 2010 by Fund and County


State of Indiana
Property Taxes Charged Payable 2010 by Fund and County

| County |  | Other County Funds |  | Township General Fund |  | Township Debt Service Fund |  | Township Assistance Fund |  | Township Fire Fighting Fund |  | Township <br> Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 541,789 | \$ | 259,422 | \$ |  | \$ | 124,489 | \$ | 143,124 | \$ | 52,504 |
| Allen |  |  |  | 986,894 |  | 118,489 |  | 2,927,832 |  | 927,812 |  | 1,362,768 |
| Bartholomew |  | 215,707 |  | 272,259 |  | 93,577 |  | 701,680 |  | 408,522 |  | 604,598 |
| Benton |  | 296,196 |  | 94,618 |  |  |  | 39,767 |  | 126,691 |  | 39,993 |
| Blacktord |  | 79,816 |  | 58,380 |  | - |  | 144,862 |  | 58,808 |  | 34,915 |
| Boone |  | 1,588,164 |  | 181,157 |  |  |  | 138,522 |  | 681,425 |  | 14,282 |
| Brown |  | 70,570 |  | 62,637 |  |  |  | 39,497 |  | 47,837 |  | 78,661 |
| Carroll |  | 127,833 |  | 148,380 |  |  |  | 86,786 |  | 263,520 |  | 212,963 |
| Cass |  | 62,979 |  | 169,714 |  | - |  | 175,838 |  | 457,739 |  | 246,146 |
| Clark |  | 812,810 |  | 299,532 |  |  |  | 501,651 |  | 211,527 |  | 109,075 |
| Clay |  | 26,456 |  | 138,800 |  |  |  | 61,193 |  | 200,079 |  | 31,192 |
| Clinton |  | 214,640 |  | 211,364 |  |  |  | 273,241 |  | 336,766 |  | 126,737 |
| Crawford |  | 498,367 |  | 59,106 |  | - |  | 22,755 |  | 21,563 |  |  |
| Daviess |  | 196,203 |  | 156,071 |  |  |  | 136,908 |  | 119,406 |  | 41,950 |
| Dearborn |  | 999,295 |  | 141,332 |  |  |  | 66,352 |  | 510,641 |  | 13,456 |
| Decatur |  | 506,778 |  | 145,082 |  |  |  | 57,852 |  | 271,142 |  | 89,965 |
| Dekalb |  | 6,434 |  | 243,625 |  |  |  | 62,200 |  | 263,349 |  | 77,660 |
| Delaware |  |  |  | 346,458 |  |  |  | 1,400,749 |  | 700,741 |  | 450,302 |
| Dubois |  | 117,066 |  | 146,131 |  |  |  | 74,215 |  | 246,926 |  | 53,170 |
| Elikhart |  | 3,690,966 |  | 1,001,305 |  | . |  | 904,957 |  | 1,965,492 |  | 4,089,558 |
| Fayette |  | 85,173 |  | 143,928 |  |  |  | 58,889 |  | 62,960 |  |  |
| Floyd |  | 941,724 |  | 58,498 |  |  |  | 162,430 |  | 67,944 |  | 37,568 |
| Fountain |  |  |  | 87,434 |  | 25,038 |  | 92,908 |  | 100,088 |  | 30,750 |
| Frankin |  | 205,468 |  | 94,378 |  |  |  | 47,844 |  | 74,163 |  | 9,984 |
| Fution |  |  |  | 103,476 |  | - |  | 31,061 |  | 323,083 |  | 72,130 |
| Gibson |  |  |  | 341,910 |  |  |  | 170,836 |  | 228,427 |  | 2,471,142 |
| Grant |  |  |  | 274,955 |  |  |  | 309,488 |  | 366,871 |  | 85,565 |
| Greene |  | 184,920 |  | 111,673 |  | - |  | 171,932 |  | 252,257 |  | 155,836 |
| Hamilton |  | 3,310,688 |  | 509,981 |  | 4,793,071 |  | 597,189 |  | 4,105,937 |  | 468,427 |
| Hancock |  |  |  | 211,866 |  | 138,501 |  | 149,245 |  | 2,513,474 |  | 1,755,873 |
| Harrison |  | 1,343,351 |  | 103,183 |  |  |  | 94,867 |  | 126,738 |  | 172,163 |
| Hendricks |  | 232,165 |  | 836,888 |  | 471,781 |  | 219,606 |  | 2,595,908 |  | 4,667,186 |
| Henry |  | 161,245 |  | 138,861 |  | 63,663 |  | 228,447 |  | 527,988 |  | 48,299 |
| Howard |  | 3,022,754 |  | 951,767 |  |  |  | 771,213 |  | 398,943 |  | 170,191 |
| Huntington |  | 238,454 |  | 161,226 |  |  |  | 54,687 |  | 238,318 |  | 216,278 |
| Jackson |  | 167,657 |  | 262,022 |  |  |  | 55,693 |  | 104,514 |  | 91,937 |
| Jasper |  | 1,308,520 |  | 219,842 |  | . |  | 83,159 |  | 275,792 |  | 172,272 |
| Jay |  | 542,463 |  | 83,187 |  |  |  | 119,130 |  | 128,168 |  | 7,457 |
| Jefferson |  | 619,285 |  | 187,850 |  |  |  | 147,374 |  | 182,005 |  | 12,310 |
| Jennings |  | 460,830 |  | 82,017 |  | 19,963 |  | 110,241 |  | 79,196 |  | 89,763 |
| Johnson |  | 570,906 |  | 332,278 |  | - |  | 198,178 |  | 52,905 |  |  |
| Knox |  | 83,629 |  | 215,100 |  |  |  | 258,817 |  | 231,550 |  | 111,381 |
| Kosciusko |  | 135,986 |  | 432,237 |  | 61,589 |  | 243,755 |  | 556,428 |  | 2,379,532 |
| Lagrange |  | 317,709 |  | 153,233 |  |  |  | 93,428 |  | 321,094 |  | 196,899 |
| Lake |  | 8,389,995 |  | 3,295,470 |  |  |  | 10,986,233 |  | 1,626,826 |  | 2,315,186 |
| Laporte |  | 2,108,620 |  | 326,359 |  | 202,451 |  | 365,627 |  | 1,011,896 |  | 248,783 |
| Lawrence |  | 64,730 |  | 120,799 |  |  |  | 186,987 |  | 190,886 |  | 138,987 |
| Madison |  |  |  | 369,968 |  | 61,732 |  | 394,733 |  | 754,712 |  | 520,687 |
| Marion |  |  |  | 1,436,837 |  | 8,692,219 |  | 4,273,520 |  | 42,429,863 |  | 4,025,630 |
| Marshall |  | - |  | 379,883 |  | . |  | 223,277 |  | 677,433 |  | 546,571 |
| Martin |  |  |  | 72,255 |  |  |  | 63,395 |  | 37,135 |  | 11,479 |
| Miami |  | 368,973 |  | 133,036 |  | - |  | 137,329 |  | 163,264 |  | 18,510 |
| Monroe |  | 492,836 |  | 618,255 |  | 110,505 |  | 830,510 |  | 218,543 |  | 2,492,205 |
| Montgomery |  |  |  | 99,213 |  |  |  | 194,387 |  | 321,846 |  | 433,968 |
| Morgan |  | 322,045 |  | 549,887 |  | 57,346 |  | 188,972 |  | 1,373,298 |  | 1,862,603 |
| Newton |  | 443,033 |  | 293,936 |  |  |  | 49,548 |  | 289,472 |  | 67,818 |
| Noble |  | 104,664 |  | 394,576 |  | - |  | 167,257 |  | 328,408 |  | 369,564 |
| Ohio |  |  |  | 28,751 |  |  |  | 9,630 |  | 25,780 |  |  |
| Orange |  | 32,258 |  | 97,294 |  |  |  | 47,799 45,560 |  |  |  | 5,264 |
| Owen |  | 467,501 |  | 89,010 |  |  |  | 45,560 |  | 84,118 |  | 17,593 |
| Parke |  | 360,671 |  | 136,873 |  | - |  | 30,712 |  | 142,200 |  | 210,219 |
| Perry |  |  |  | 59,181 |  |  |  | 52,959 |  | 27,697 |  |  |
| ${ }_{\text {Pike }}$ |  | 211,761 |  | 179,944 |  |  |  | 52,813 |  | 78.519 |  | 4,516 |
| Porter |  |  |  | 1,152,279 |  | 435,797 |  | 1,052,946 |  | 2,212,906 |  | 808,621 |
| Posey |  | 329,732 |  | 278,527 |  | - |  | 112,196 |  | 656,274 |  | 438,893 |
| Pulaski |  | 138,359 |  | ${ }^{126,722}$ |  |  |  | 40,392 |  | 222,392 |  | 36,248 |
| Putram |  | 277,224 |  | 129,235 |  |  |  | 79,881 |  | 100,623 |  | 85,274 50,569 |
| Randolph |  |  |  | 183,964 |  |  |  | 105,990 |  | 165,509 |  | 50,569 |
| Ripley |  | 134,106 |  | ${ }^{118,100}$ |  |  |  | 64,822 |  | 99,847 |  | 62,674 |
| Rush |  | 114,888 |  | 71,650 |  |  |  | 99,740 |  | 211,988 |  | 50,272 |
| St Joseph |  | ${ }^{2,980,756}$ |  | 828,494 |  |  |  | 1,130,468 |  | ${ }^{936,939}$ |  | 10,174,551 |
| Scott |  | 172,974 |  | 97,997 |  |  |  | 97,751 |  | 130,790 |  | 13,300 |
| Shelby |  |  |  | 158,250 |  |  |  | 96,163 |  | 316,653 |  | 196,826 |
| Spencer |  | 41,799 |  | 204,688 173603 |  |  |  | ${ }^{110,106}$ |  | 301,382 54399 |  | 55,951 |
| Starke |  |  |  | 173,603 |  |  |  | 60,667 |  | 543,990 |  | 150,639 |
| Steuben |  | 272,238 |  | 202,849 |  |  |  | 170,084 |  | 797,565 |  | 33,264 |
| Sullivan |  | 88,335 |  | 245,249 |  | - |  | 118,203 |  | 186,275 |  | 274,802 |
| Switzerland |  | 59,839 |  | 90,053 |  |  |  | 38,755 |  | 43,419 |  |  |
| Tippecanoe |  |  |  | 292,667 109702 |  |  |  | 478,433 6887 |  | 638,780 312097 |  | 1,049,338 |
| Tipton |  |  |  | 109,702 |  | - |  | 68,587 |  | 312,097 |  | 108,717 |
| Union |  | ${ }^{39,388}$ |  | ${ }^{29,8588}$ |  |  |  | 4,667 1.30369 |  | 79,738 957790 |  |  |
| Vanderburgh |  | 132,041 |  | 383,151 |  | 72,733 |  | 1,303,609 |  | 957,790 |  | 790,433 |
| Vermilion |  |  |  | 217,790 |  |  |  | 176,563 |  | 230,525 |  | 45,149 |
| Vigo |  | 1,056,800 |  | 303,425 |  | - |  | 706,857 |  | 213,472 |  | 105,638 |
| Wabash |  |  |  | 186,279 |  | - |  | 117,964 |  | 386,952 |  | 116,570 |
| Warren |  | 66,758 |  | 101,769 |  |  |  | 32,743 |  | 72,826 |  | 6,391 |
| Warrick |  | 698,884 |  | 294,234 |  | 15,535 |  | 202,600 |  | 770,918 |  | 250,587 |
| Washington |  | 118,980 |  | 147,272 |  |  |  | 87,282 |  | 236,268 |  | 77,951 |
| Wayne |  | 260,001 |  | 282,485 |  | 7,348 |  | 503,058 |  | 928,690 |  | 83,111 |
| Wells |  | 78,298 |  | 55,887 |  |  |  | 143,673 |  | 118,842 |  | 94,925 |
| White |  | $\begin{array}{r}494,477 \\ \hline 39152\end{array}$ |  | 163,781 278004 |  | : |  | 66,778 95958 |  | ${ }^{278,648}$ |  | 138.516 <br> 34793 |
| Whitley |  | 39,152 |  | 278,004 |  | . |  | 95,958 |  | 272,232 |  | 341,793 |
| Totals |  | 44,947,110 |  | 26,809,547 |  | 15,441,337 |  | 38,079,944 |  | 84,084,089 | s | 50,083,424 |



State of Indiana

| County |  | Library General Fund |  | Library Debt Service Fund |  | LibraryCapital ProjectsFund |  | $\begin{gathered} \text { Other } \\ \text { Library } \\ \text { Funds } \\ \hline \end{gathered}$ |  | Municipal General Fund |  | Municipal Bond Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 700,631 | \$ | 97,903 | \$ |  | \$ |  | \$ | 3,073,109 | \$ |  |
| Allen |  | 17,260,600 |  | 5,873,055 |  |  |  |  |  | 57,949,560 |  | 595,143 |
| Bartholomew |  | 2,127,825 |  | 31,034 |  |  |  |  |  | 17,478,255 |  | 1,483,104 |
| Benton |  | 455,292 |  | 123,536 |  |  |  |  |  | 1,238,374 |  |  |
| Blackiord |  | 270,113 |  |  |  | 13,369 |  |  |  | 1,432,955 |  | 151,712 |
| Boone |  | 1,272,994 |  | 1,293,043 |  | 90,564 |  | - |  | 4,375,365 |  | 1,322,979 |
| Brown |  | 155,996 |  | 191,900 |  | 85,426 |  |  |  | 246,659 |  |  |
| Carroll |  | 551,888 |  | 110,392 |  | 10,492 |  |  |  | 1,749,073 |  |  |
| Cass |  | 983,048 |  | 80,924 |  |  |  | - |  | 5,603,249 |  | 161,812 |
| Clark |  | 1,827,147 |  | 532,996 |  | 178,291 |  | . |  | 19,686,090 |  |  |
| Clay |  | 247,896 |  | 112,697 |  |  |  |  |  | 1,359,139 |  | 101,668 |
| Clinton |  | 1,328,386 |  | 123,118 |  | 5,505 |  | - |  | 5,016,985 |  |  |
| Crawtord |  | 126,108 |  |  |  |  |  | - |  | 166,377 |  |  |
| Daviess |  | 202,298 |  | 196,601 |  |  |  |  |  | 2,263,121 |  | 62,570 |
| Dearborn |  | 1,361,296 |  | 213,455 |  | 259,105 |  |  |  | 6,471,792 |  |  |
| Decatur |  | 494,385 |  | 226,816 |  |  |  |  |  | 3,417,111 |  | 212,447 |
| Dekalb |  | 1,500,344 |  | - |  |  |  |  |  | 5,120,766 |  | 256,849 |
| Delaware |  | 3,179,120 |  | - |  | - |  |  |  | 15,897,876 |  | 35,453 |
| Dubois |  | 1,278,140 |  | 446,975 |  |  |  |  |  | 4,907,316 |  | 20,426 |
| Elkhart |  | 6,631,122 |  | 638,487 |  | 364,074 |  | - |  | 35,149,522 |  | 1,477,471 |
| Fayette |  | 606,481 |  |  |  | 26,579 |  |  |  | 5,333,445 |  |  |
| Floyd |  | 1,436,259 |  |  |  | 254,129 |  |  |  | 11,336,709 |  |  |
| Fountain |  | 306,395 |  | 101,893 |  | 25,051 |  |  |  | 847,257 |  | 28,684 |
| Frankin |  | 572,628 |  |  |  | 50,273 |  |  |  | 844,378 |  |  |
| Futton |  | 1,044,797 |  | 299,184 |  |  |  |  |  | 1,967,118 |  | 53,887 |
| Gibson |  | 973,183 |  |  |  | 32,209 |  |  |  | 2,404,907 |  | 105,080 |
| Grant |  | 1,786,613 |  | 819,615 |  |  |  |  |  | 13,532, 283 |  | 655,983 |
| Greene |  | 446,406 |  | 251,249 |  |  |  |  |  | 1,270,810 |  |  |
| Hamilton |  | 5,973,822 |  | 3,909,352 |  | 652,085 |  |  |  | 59,817,820 |  | 12,277,533 |
| Hancock |  |  |  |  |  |  |  |  |  | 5,165,332 |  | 325,620 |
|  |  | 1,192,102 |  |  |  |  |  |  |  | 735,133 |  |  |
| Hendricks |  | 2,707,009 |  | 1,924,065 |  | 238,836 |  | - |  | 11,241,977 |  | 2,747,855 |
| Henry |  | 1,078,402 |  | 771,194 |  | 39,436 |  |  |  | 6,151,576 |  | 159,932 |
| Howard |  | 4,303,805 |  |  |  |  |  |  |  | 28,487,091 |  |  |
| Huntington |  | 1,471,633 |  |  |  |  |  |  |  | 6,019,548 |  | 409,527 |
| Jackson |  | 1,330,332 |  | 378,987 |  | - |  |  |  | 6,679,872 |  | 456,590 |
| Jasper |  | 1,109,915 |  | 372,664 |  | 292,150 |  | - |  | 1,966,456 |  | 14,44 |
|  |  | 590,775 |  | 148,528 |  |  |  |  |  | 2,076,179 |  |  |
| Jefferson |  | 956,870 |  |  |  |  |  |  |  | 4,415.804 |  |  |
| Jennings |  | 384,148 |  | - |  |  |  |  |  | 1,553,228 |  | 98,586 |
| Johnson |  | 3,169,318 |  | 2,364,464 |  | 453,420 |  | - |  | 13,690,499 |  | 1,083,273 |
| Knox |  | 1,021,425 |  | 52,074 |  |  |  |  |  | 3,491,233 |  |  |
| Kosciusko |  | 2,436,787 |  | 425,590 |  | 179,607 |  |  |  | 6,7398,837 |  | 244,939 |
| Lagrange |  | 537,079 |  | 686,477 |  |  |  |  |  | 1,311,580 |  | 67,814 |
| Lake |  | 21,237,916 |  | 3,666,811 |  | 468,228 |  | - |  | 151,592,162 |  | 13,080,185 |
| Laporte |  | 5,539,372 |  | 49,534 |  | 110,728 |  |  |  | 19,591,665 |  | 475,807 |
| Lawrence |  | 1,170,868 |  | 241,454 |  | 148,016 |  |  |  | 4,927,107 |  | 82,120 |
| Madison |  | 4,532,064 |  | 460,643 |  | 8,658 |  | - |  | 22,141,533 |  | 2,661,233 |
| Marion |  | 29,995,569 |  | 6,862,483 |  | 662,823 |  |  |  | 17,559,013 |  | 1,271,698 |
| Marshall |  | 1,821,263 |  | 300,837 |  | 150,701 |  |  |  | 5,584,402 |  | 99,808 |
| Martin |  | 62,918 |  | 12,121 |  |  |  |  |  | 483,307 |  |  |
| Miami |  | 357,841 |  |  |  |  |  | - |  | 2,378,305 |  | 195,974 |
| Monroe |  | 4,838,211 |  | 1,803,060 |  | 456,775 |  | - |  | 17,808,765 |  | 1,572,033 |
| Montgomery |  | 913,140 |  | 779,027 |  |  |  |  |  | 4,732,972 |  |  |
| Morgan |  | 1,131,852 |  | 701,931 |  |  |  |  |  | 4,339,412 |  |  |
| Newton |  | 713,202 |  | 443,454 |  | - |  | - |  | 561,609 |  |  |
| Noble |  | 1,471,833 |  | 812,623 |  | - |  | - |  | 4,838,315 |  | 236,886 |
| Ohio |  | 93,681 |  |  |  |  |  |  |  |  |  |  |
| Orange |  | 245,831 |  | ${ }^{209,796}$ |  |  |  |  |  | 1,141,067 |  | 101,106 |
| Owen |  | 385,037 |  | 171,748 |  | 81,224 |  | - |  | 528,338 |  |  |
| Parke |  | 234,737 |  |  |  | - |  |  |  | 505,198 |  | 6,104 |
| Perry |  | 541,361 |  | 191,898 |  | - |  | - |  | 1,908,432 |  | 91,731 |
| Pike |  | 490,328 |  |  |  |  |  |  |  | 544,971 |  |  |
| Porter |  | 5,601,571 |  | 1,090,482 |  | 987,258 |  | - |  | 26,921,037 |  | 4,025,231 |
| Posey |  | 1,368,869 |  |  |  |  |  |  |  | 2,229,802 |  |  |
| Pulaski |  | 493,551 |  | 232,845 |  | 6,801 |  |  |  | 562,753 |  |  |
| Putram |  | 352,405 |  |  |  | 141,629 |  |  |  | 2,448,640 |  | 110,350 |
| Randolph |  | 414,657 |  |  |  |  |  |  |  | 3,200,459 |  |  |
| Ripley |  | 475,028 |  | 129,587 |  | - |  |  |  | 1,485,200 |  |  |
| Rush |  | 190,334 |  |  |  |  |  |  |  | 2,623,153 |  |  |
| St Joseph Scott |  | $13,316,680$ 429,452 |  | 3,463,913 |  | 559,189 |  |  |  |  |  | 1,843,708 |
| Shelby |  | 577,706 |  |  |  | - |  | - |  | 5,703,746 |  | 353,309 |
| Spencer |  | 1,216,438 |  | 161,787 |  |  |  |  |  | 1,053,025 |  |  |
| Starke |  | 864,005 |  | 206,722 |  | 82,485 |  | : |  | $1,396,931$ <br> 3,860 |  | 123,888 78.185 |
| Steuben |  | 841,908 |  | 407,028 |  |  |  |  |  | 3,860,038 |  | 78,185 |
| Sullivan |  | 968,501 |  | - |  | - |  |  |  | 1,241,404 |  |  |
| Switzerland |  | 162,421 |  |  |  |  |  |  |  | 293,206 25.33388 |  |  |
| $\begin{aligned} & \text { Tippecanoe } \\ & \text { Tipton } \end{aligned}$ |  | $3,799,897$ 730,350 |  | 1,522,821 |  | 50,834 |  | . |  | $25,333,389$ $2,470,123$ |  | 887,258 26,219 |
| Union |  | 262,490 |  | 129,922 |  |  |  | - |  | 413,663 |  |  |
| Vanderburgh |  | 7,420,140 |  | 3,333,587 |  |  |  | 773,502 |  | 43,747,943 |  | 1,127,280 |
| Vermillion |  | 531,686 |  | 260,418 |  |  |  |  |  | 811,533 |  | 50,742 |
| Vigo |  | 4,428,343 |  |  |  |  |  | - |  | 18,523,160 |  |  |
| Wabash |  | 738,759 |  |  |  | - |  |  |  | 4,848,212 |  | 139,041 |
| Warren |  | -136,368 |  | -67,605 |  |  |  |  |  | 316,519 2886011 |  |  |
| Warrick Washington |  | $\underset{ }{2,117,860}$ |  | 767,772 114,657 |  | 153,554 |  | : |  | 2,886,011 $1,661,931$ |  |  |
| Wayne |  | 1,834,162 |  | 162,894 |  | 170,681 |  | - |  | 9,513,045 |  | 333,867 |
| Wells |  | 851,211 |  | 298,451 |  |  |  |  |  | 1,604,290 |  |  |
| White |  | 536,998 |  | 118,882 |  | 52,075 |  | - |  | 2,808,937 |  |  |
| Whitley |  | 816,788 |  | 305,612 |  | 44,935 |  | . |  | 1,513,966 |  | 137,263 |
| Totals | s | 204,761,386 |  | 52,280,672 |  | 7,587,195 |  | 773,502 |  | 881,693,890 | \$ | 53,722,410 |

State of Indiana
Property Taxes Charged Payable 2010 by Fund and County

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline County \& \& Firemens' Pension Fund \& \& $$
\begin{array}{r}
\text { Police } \\
\text { Pension } \\
\text { Fund } \\
\hline
\end{array}
$$ \& \& \multicolumn{2}{|l|}{Municipal
Street
Fund} \& \multicolumn{2}{|l|}{Park and Recreation
$\qquad$} \& \multicolumn{2}{|l|}{$$
\begin{array}{r}
\text { Cumulative } \\
\text { Capital } \\
\text { Development } \\
\hline
\end{array}
$$} \& Muns Funds <br>
\hline Adams \& \$ \& \& \$ \& 8,288 \& \$ \& 845,747 \& \$ \&  \& \$ \& 228,835
68.283 \& \$ \& $\begin{array}{r}12,058 \\ 41.072 .537 \\ \hline\end{array}$ <br>
\hline Allen \& \& \& \& 13,351 \& \& 745,550 \& \& 727,163 \& \& 60,283 \& \& 41,072,537 <br>
\hline Bartholomew \& \& 146,600 \& \& 146,600 \& \& 718,426 \& \& 91,231 \& \& 864,169 \& \& 4,913,546 <br>
\hline Benton \& \& \& \& \& \& 174,939 \& \& \& \& 19,528 \& \& 66,497 <br>
\hline Blackford \& \& 2,614 \& \& 9,650 \& \& 238,618 \& \& \& \& 57,524 \& \& <br>
\hline Boone \& \& \& \& \& \& 1,212,052 \& \& 669,375 \& \& 660,658 \& \& 4,681,325 <br>
\hline Brown \& \& \& \& \& \& 90,227 \& \& \& \& 9,374 \& \& <br>
\hline Carroll \& \& . \& \& - \& \& 62,455 \& \& \& \& 16,202 \& \& 34,48 <br>
\hline Cass \& \& \& \& \& \& 270,433 \& \& 18,694 \& \& 4,901 \& \& 17,523 <br>
\hline Clark \& \& \& \& 30,361 \& \& 167,982 \& \& \& \& 402,155 \& \& 8,662,423 <br>
\hline Clay \& \& . \& \& 12,866 \& \& 57,742 \& \& \& \& ${ }^{81,164}$ \& \& 417,364 <br>
\hline Clinton \& \& \& \& \& \& 118,599 \& \& \& \& 60,934 \& \& 48,776 <br>
\hline Crawford \& \& \& \& \& \& \& \& \& \& 3,037 \& \& 2,458 <br>
\hline Daviess \& \& \& \& \& \& 350,375 \& \& 220,589 \& \& 65,445 \& \& 68,832 <br>
\hline Dearborn \& \& \& \& 97,363 \& \& 1,079,872 \& \& 94,291 \& \& 66,090 \& \& 712,483 <br>
\hline Decatur \& \& 48,085 \& \& 48,085 \& \& \& \& \& \& 122,688 \& \& 76,498 <br>
\hline Dekalb \& \& \& \& 9,924 \& \& 1,806,629 \& \& 507,629 \& \& 275,837 \& \& 95,513 <br>
\hline Delaware \& \& 970,306 \& \& 2,441,209 \& \& 484,587 \& \& 410,330 \& \& 94,922 \& \& 807,324 <br>
\hline Dubois \& \& 49,382 \& \& 35,664 \& \& 675,053 \& \& 1,949,386 \& \& 394,900 \& \& 277,819 <br>
\hline Ekkhart \& \& \& \& 8,128 \& \& 4,359,892 \& \& 2,036,884 \& \& 1,630,270 \& \& 3,984,413 <br>
\hline Fayette \& \& - \& \& $\checkmark$ \& \& 400,450 \& \& \& \& 42,942 \& \& 488,404 <br>
\hline Floyd \& \& \& \& - \& \& \& \& 465,951 \& \& \& \& 157,005 <br>
\hline Fountain \& \& \& \& 42,502 \& \& 427,863 \& \& 60,989 \& \& 51,655 \& \& 201,106 <br>
\hline Frankin \& \& \& \& 361 \& \& 180,126 \& \& \& \& 54,043 \& \& 145,191 <br>
\hline Fulton \& \& - \& \& - \& \& 465,497 \& \& \& \& 128,776 \& \& 151,574 <br>
\hline Gibson \& \& \& \& \& \& 248,791 \& \& 137,383 \& \& 54,871 \& \& 538,627 <br>
\hline Grant \& \& \& \& \& \& 1,197,758 \& \& 4,663 \& \& 423,241 \& \& 832,415 <br>
\hline Greene \& \& \& \& - \& \& 145,947 \& \& 20,175 \& \& 29,813 \& \& 139,921 <br>
\hline Hamilton \& \& - \& \& - \& \& 9,815,920 \& \& 190,624 \& \& 3,930,567 \& \& 5,536,442 <br>
\hline Hancock \& \& \& \& . \& \& 1,026,720 \& \& 581,151 \& \& 17,257 \& \& 2,571,701 <br>
\hline Harrison \& \& \& \& \& \& \& \& \& \& \& \& 1,206 <br>
\hline Hendricks \& \& \& \& - \& \& 924,699 \& \& \& \& 638,164 \& \& 12,936,947 <br>
\hline Henry \& \& \& \& \& \& 8,087 \& \& \& \& 177,076 \& \& 187,566 <br>
\hline Howard \& \& 440,669 \& \& 370,350 \& \& 1,485,438 \& \& 2,442,433 \& \& 7,097 \& \& 811,019 <br>
\hline Huntington \& \& 7,895 \& \& \& \& 488,207 \& \& 581,890 \& \& 92,270 \& \& 362,020 <br>
\hline Jackson \& \& \& \& - \& \& 242,312 \& \& 913,806 \& \& 298,838 \& \& 68,140 <br>
\hline Jasper \& \& \& \& \& \& 167,458 \& \& \& \& 116,302 \& \& 91,288 <br>
\hline Jay \& \& 62,200 \& \& - \& \& 718,694 \& \& 208,610 \& \& 74,640 \& \& 261,692 <br>
\hline Jefferson \& \& \& \& 1,076 \& \& 202 \& \& 499,141 \& \& 208,649 \& \& 97,917 <br>
\hline Jennings \& \& \& \& 36,025 \& \& 183,226 \& \& \& \& 63,335 \& \& 145,458 <br>
\hline Johnson \& \& \& \& \& \& 853,201 \& \& 2,219,611 \& \& 984,358 \& \& 4,160,226 <br>
\hline Knox \& \& 122,677 \& \& 81,571 \& \& 203,331 \& \& 171,692 \& \& 49,159 \& \& 1,744,710 <br>
\hline Kosciusko \& \& 50,041 \& \& 60,154 \& \& 1,226,649 \& \& 1,661,437 \& \& 532,885 \& \& 4,474,471 <br>
\hline Lagrange \& \& \& \& \& \& 635,977 \& \& \& \& 92,175 \& \& 468,948 <br>
\hline Lake \& \& 3,261,482 \& \& 2,966,604 \& \& 5,060,368 \& \& 11,016,510 \& \& 3,909,256 \& \& 11,276,286 <br>
\hline Laporte \& \& \& \& \& \& 892,430 \& \& 2,245,842 \& \& 698,996 \& \& 747,029 <br>
\hline Lawrence \& \& 63,317 \& \& 67,538 \& \& 820,107 \& \& 120,278 \& \& ${ }^{131,052}$ \& \& 917,450 <br>
\hline Madison \& \& \& \& \& \& 704,052 \& \& 1,954 \& \& 121,606 \& \& 2,215,502 <br>
\hline Marion \& \& 42,667 \& \& 148,191 \& \& 115,513 \& \& 119,272 \& \& 580,930 \& \& 396,213 <br>
\hline Marshall \& \& \& \& 33,904 \& \& 2,057,660 \& \& 844,496 \& \& 274,240 \& \& 533,996 <br>
\hline Martin \& \& \& \& \& \& 37,748 \& \& 19,064 \& \& 16,617 \& \& 10,555 <br>
\hline Miami \& \& \& \& - \& \& 340,172 \& \& \& \& 99,382 \& \& 2,395,739 <br>
\hline Monroe \& \& - \& \& - \& \& 158,093 \& \& 4,508,093 \& \& 922,991 \& \& 634,451 <br>
\hline Montgomery \& \& \& \& - \& \& 877,923 \& \& 865,236 \& \& 266,521 \& \& 306,256 <br>
\hline Morgan
Newton \& \& \& \& : \& \& $1,127,383$
283,790 \& \& 573,992
109,974 \& \& 219,411
34,254 \& \& 479,739 <br>
\hline \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline Noble \& \& \& \& - \& \& 1,089,117 \& \& 232,061 \& \& 139,404 \& \& 528,096 <br>
\hline Ohio
Orange \& \& \& \& - \& \& 302,019
344,370 \& \& \& \& 50,567
65.874 \& \& 226,711 <br>
\hline Orange
Owen \& \& - \& \& - \& \& \& \& \& \& [4,802 \& \& 240,590 <br>
\hline Parke \& \& - \& \& - \& \& 82,955 \& \& \& \& 20,062 \& \& 89,634 <br>
\hline Perry \& \& \& \& - \& \& 4,272 \& \& \& \& 47,515 \& \& <br>
\hline Pike \& \& \& \& \& \& 23,413 \& \& \& \& 21,104 \& \& 27,936 <br>
\hline Porter \& \& 265,144 \& \& 181,155 \& \& 3,441,171 \& \& 1,270,899 \& \& 831,353 \& \& 5,466,044 <br>
\hline Posey \& \& 43,060 \& \& 29,270 \& \& 455,064 \& \& \& \& 69,918 \& \& 474,233 <br>
\hline Pulaski \& \& \& \& \& \& 148,361 \& \& 13,756 \& \& 16,994 \& \& 77,561 <br>
\hline Putram \& \& 16,869 \& \& ${ }^{8,786}$ \& \& 335,618 \& \& \& \& 217,075 \& \& 457,917 <br>
\hline Randolph \& \& 24,030 \& \& 3,726 \& \& 578,882 \& \& 62,110 \& \& 74,173 \& \& 550,017 <br>
\hline Ripley \& \& \& \& 1,073 \& \& 509,806 \& \& 46 \& \& 124,991 \& \& 176,946 <br>
\hline Rush \& \& \& \& \& \& 337,204 \& \& \& \& 43,975 \& \& <br>
\hline St Joseph \& \& \& \& \& \& 2,442,733 \& \& 11,108,757 \& \& 1,086,094 \& \& 608,697 <br>
\hline Scott \& \& - \& \& 42,079 \& \& 187,954 \& \& 212,625 \& \& 102,136 \& \& 49,073 <br>
\hline Shelby \& \& 145,783 \& \& 276,130 \& \& 98,997 \& \& 19,680 \& \& 218,885 \& \& 2,358,255 <br>
\hline Spencer \& \& \& \& \& \& 86,951 \& \& 39,564 \& \& 22,775 \& \& 227,459 <br>
\hline Starke \& \& \& \& \& \& 287,212 \& \& \& \& 25,648 \& \& 98,169 <br>
\hline Steuben \& \& \& \& - \& \& 1,252,235 \& \& 10,569 \& \& 411,072 \& \& 453,071 <br>
\hline Sullivan \& \& \& \& \& \& \& \& \& \& 10,878 \& \& 3,695 <br>
\hline Switzerland \& \& \& \& \& \& 6,805 \& \& \& \& \& \& 7,792 <br>
\hline Tippecanoe \& \& \& \& 37,339 \& \& $\begin{array}{r}2,472,610 \\ \hline 12,606\end{array}$ \& \& 3,543,559 \& \& ${ }^{912,280} 35$ \& \& 404,201
2,855 <br>
\hline \& \& \& \& \& \& \& \& \& \& \& \& 2,855 <br>
\hline Union \& \& \& \& \& \& 107,615 \& \& \& \& 12,789 \& \& 6,785 <br>
\hline Vanderburgh \& \& 242,086 \& \& 242,086

20,426 \& \& \& \& 6,701,400 \& \& 33,248
9.658 \& \& <br>
\hline Vermilion
Vigo \& \& \& \& 20,426 \& \& 76,502
7688 \& \& 1,628,017 \& \& -9,6483 \& \& 94,473
533,927 <br>
\hline Wabash \& \& \& \& - \& \& 1,171,550 \& \& 165,893 \& \& 21,209 \& \& 632,042 <br>
\hline Warren \& \& \& \& \& \& \& \& 25,553 \& \& 12,716 \& \& 43,385 <br>
\hline Warrick \& \& 22,383 \& \& 21,600 \& \& ${ }^{121,542}$ \& \& 89,534 \& \& 45,339 \& \& 252,254
15,
1819 <br>
\hline Washington \& \& \& \& \& \& 228,138 \& \& 118,406 \& \& 68,841 \& \& 156,819 <br>
\hline Wayne \& \& 325,748 \& \& 528,616 \& \& 1,983,414 \& \& 1,843,927 \& \& 586,170 \& \& ${ }^{131,997}$ <br>
\hline Wells \& \& \& \& \& \& 515,258 \& \& 560,388 \& \& 167,501

8,5176 \& \& ${ }^{73,006}$ <br>
\hline White \& \& \& \& \& \& 285,531 \& \& 9,454 \& \& ${ }^{85,176}$ \& \& r $\begin{array}{r}6,004 \\ 447770\end{array}$ <br>
\hline Whitley \& \& . \& \& \& \& 392,963 \& \& 24,847 \& \& 82,268 \& \& 447,770 <br>
\hline Totals \& s \& 6,401,445 \& \$ \& 8,062,049 \& \$ \& 67,141,715 \& s \& 65,453,492 \& \$ \& 26,578,667 \& \$ \& 137,316,531 <br>
\hline
\end{tabular}

State of Indiana
Property Taxes Charged Payable 2010 by Fund and County
continued

| County |  | Solid Waste District Tax |  | Fire Protection District Tax |  | Other Special District Taxes |  | Tax Increment Financing Taxes |  | Personal Property Taxes to Replace TIF PTRC |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 546,841 | \$ | $\cdot$ | \$ | - | \$ | 168,674 | \$ | - |
| Allen |  |  |  | 1,057,760 |  | 10,032,077 |  | 12,650,416 |  |  |
| Bartholomew |  | 1,251,869 |  | - |  | . |  | 2,320,141 |  |  |
| Benton |  | - |  | - |  | - |  | 684 |  |  |
| Blackford |  | - |  | - |  | - |  | 255,351 |  |  |
| Boone |  |  |  | - |  | - |  | 4,383,552 |  |  |
| Brown |  | 136,187 |  | - |  | 77,421 |  |  |  |  |
| Carroll |  | - |  | - |  | - |  | 730,742 |  |  |
| Cass |  | - |  | - |  | 496,230 |  | 574,505 |  | - |
| Clark |  | - |  | 1,496,251 |  | 1,391,209 |  | 18,440,102 |  |  |
| Clay |  |  |  | 13,345 |  | 4,577 |  | 139,684 |  |  |
| Clinton |  | 35,988 |  | . |  | 93,996 |  |  |  |  |
| Crawford |  | 156,907 |  | 204,414 |  | 43,917 |  | 208,344 |  |  |
| Daviess |  | 262,581 |  | 90,811 |  | 27,524 |  | 1,422,525 |  |  |
| Dearborn |  | 586,850 |  | . |  | . |  | 974,131 |  |  |
| Decatur |  | 250,321 |  | - |  | - |  | 1,136,082 |  |  |
| Dekalb |  | 225,200 |  | - |  | - |  | 1,837,179 |  |  |
| Delaware |  | 207,327 |  | - |  | 8,532,460 |  | 5,590,114 |  |  |
| Dubois |  | 48,028 |  | - |  | 190,775 |  | 1,024,540 |  |  |
| Elkhart |  |  |  | - |  | - |  | 11,990,565 |  | - |
| Fayette |  | - |  | - |  | - |  | -000 |  |  |
| Floyd |  | - |  | 2,073,885 |  | 988,537 |  | 4,616,619 |  |  |
| Fountain |  | 136,712 |  | - |  | - |  | 688,258 |  |  |
| Franklin |  | 122,906 |  | - |  | $\cdot$ |  | - |  |  |
| Fulton |  | 104953 |  | - |  | 349,978 |  | 673080 |  |  |
| Gibson |  | 1,049,593 |  | - |  | 319,030 |  | 6,738,780 |  |  |
| Grant |  | 139,707 |  | - |  | - |  | 5,909,179 |  |  |
| Greene |  | - |  | - |  | - |  | 459,357 |  |  |
| Hamilton |  | - |  | - |  | 522,740 |  | 40,973,590 |  |  |
| Hancock |  | - |  | - |  | - |  | 1,525,989 |  |  |
| Harrison |  | 183,776 |  | 198,431 |  | 36,937 |  |  |  |  |
| Hendricks |  |  |  | - |  | . |  | 21,692,171 |  |  |
| Henry |  | - |  | - |  | - |  | 1,080,440 |  |  |
| Howard |  | 714,865 |  | - |  |  |  |  |  |  |
| Huntington |  | 158,969 |  | - |  | - |  | 2,099,051 |  |  |
| Jackson |  |  |  | 42,812 |  | - |  | 570,959 |  |  |
| Jasper |  | - |  | - |  | - |  | 804,184 |  |  |
| Jay |  | - |  | - |  | - |  | 968,815 |  |  |
| Jefferson |  | 148,263 |  | $\cdot$ |  |  |  | 1,067,381 |  |  |
| Jennings |  | 111,336 |  | - |  | $\checkmark$ |  | 2,033,180 |  |  |
| Johnson |  | 378,826 |  | 5,344,854 |  | 1,788,788 |  | 8,946,527 |  |  |
| Knox |  |  |  | 919,948 |  | 237,355 |  | 1,528,654 |  |  |
| Kosciusko |  | 168,622 |  | . |  |  |  | 2,816,264 |  |  |
| Lagrange |  | 198,568 |  | $\cdot$ |  | $\checkmark$ |  | 2,465,682 |  |  |
| Lake |  | 4,242,345 |  | 396,341 |  | 32,873,087 |  | 51,788,975 |  |  |
| Laporte |  | - |  | - |  | 2,530,102 |  | 9,213,022 |  |  |
| Lawrence |  | 17012 |  | - |  | 962,852 |  | 1,059,468 |  |  |
| Madison |  | 17,012 |  | - |  | 233,701 |  | 6,657,798 |  |  |
| Marion |  | - |  | - |  | 250,064,277 |  | 90,911,395 |  | 11,454,360 |
| Marshall |  | - |  | - |  | 255,518 |  | 2,272,379 |  |  |
| Martin |  | - |  | - |  | 130,184 |  | 851 |  |  |
| Miami |  | - |  | $\cdot$ |  | - |  | 315,560 |  |  |
| Monroe |  | 1,334,264 |  | 1,121,117 |  | 1,454,750 |  | 7,613,942 |  |  |
| Montgomery |  | - |  |  |  | - |  | 1,073,535 |  |  |
| Morgan |  | - |  | 85,666 |  | 372,778 |  | 1,812,707 |  |  |
| Newton |  | - |  | . |  | - |  | 1,109 |  |  |
| Noble |  | 230,648 |  | - |  | - |  | 2,881,716 |  |  |
| Ohio |  | 33,200 |  | - |  | - |  |  |  |  |
| Orange |  | 258,067 |  | 145,926 |  | 77,322 |  | 1,210,840 |  |  |
| Owen |  | - |  | 38,946 |  | 13,113 |  |  |  | . |
| Parke |  | - |  | - |  | - |  | 106,514 |  |  |
| Perry |  | - |  | - |  | 29,432 |  | 1,669,293 |  |  |
| Pike |  | - |  | 197,226 |  |  |  |  |  |  |
| Porter |  | - |  | - |  | 774,901 |  | 14,345,528 |  | - |
| Posey |  | 502,706 |  | 103,717 |  | - |  | 224,524 |  | - |
| Pulaski |  |  |  | . |  | - |  |  |  |  |
| Putnam |  | - |  | - |  | 305,932 |  | 1,015,523 |  |  |
| Randolph |  | - |  | - |  | - |  | 431,665 |  | - |
| Ripley |  | 145,218 |  | - |  | - |  | - |  | - |
| Rush |  |  |  | - |  | 94,480 |  | 360,169 |  |  |
| St Joseph |  |  |  | - |  | 6,929,896 |  | 56,937,161 |  |  |
| Scott |  | 92,120 |  | - |  | . |  | 1,728,558 |  | - |
| Shelby |  | 162,996 |  | - |  | - |  | 4,843,074 |  |  |
| Spencer |  | 319,193 |  | 96,013 |  | - |  | 2,023,349 |  | - |
| Starke |  |  |  |  |  | 241,991 |  | 79,840 |  |  |
| Steuben |  | 318,121 |  | - |  | - |  | 261,234 |  | - |
| Sullivan |  |  |  | - |  | - |  | 19,496 |  |  |
| Switzerland |  | 52,715 |  | $\cdot$ |  | - 3. |  | (898, |  |  |
| Tippecanoe |  | 204,473 |  | - |  | 2,039,567 |  | 18,598,371 |  |  |
| Tipton |  | 110,384 |  | - |  | - |  | 335,016 |  | - |
| Union |  | - |  | - |  | - |  | - |  | - |
| Vanderburgh |  | - |  | - |  | 2,505,324 |  | 13,735,383 |  | - |
| Vermillion |  | - |  |  |  |  |  | 103,341 |  |  |
| Vigo |  | - |  | 2,032,730 |  | 8,155,729 |  | 4,280,816 |  | - |
| Wabash |  | 11747 |  | - |  | - |  | 643,499 |  |  |
| Warren |  | 111,747 |  | - |  | - |  | 507 |  | - |
| Warrick |  | 1,599,664 |  | 17,053 |  | - |  | 1,709,812 |  | - |
| Washington |  | 650,424 |  | 117,653 |  | - |  | 45,040 |  | $\cdot$ |
| Wayne |  | - |  | - |  | 4,864,744 |  | 3,328,287 |  |  |
| Wells |  | 102,389 |  | - |  | - |  | 171,506 |  |  |
| White |  | - |  | . |  | . |  | 441,448 |  | - |
| Whitley |  | - |  | - |  | - |  | 1,709,592 |  | . |
| Totals | \$ | 17,707,931 |  | 15,777,846 | \$ | 340,043,231 | \$ | 476,794,250 | \$ | 11,454,360 |

State of Indiana
Property Taxes Charged Payable 2010 by Fund and County
continued

| County | Plus Circuit Breaker Credit Reduction to Fund Amounts |  |  | Total Current Taxes | Less <br> LOIT Property Tax <br> Replacement Credit |  |  | Less HEA 1001-2008 State Homestead Credit |  | Less <br> County Option Income Tax Homestead Credit |  | Less Economic come Tax ead Credit |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,110,145 | \$ | 29,043,087 | \$ |  | \$ | 323,655 | \$ |  | \$ | 681,417 |
| Allen |  | 24,631,711 |  | 356,940,815 |  | - |  | 4,759,611 |  | 10,137,744 |  |  |
| Bartholomew |  | 3,058,218 |  | 86,212,617 |  |  |  | 850,979 |  |  |  |  |
| Benton |  | 273,469 |  | 11,195,794 |  | 1,599,209 |  | 69,138 |  | - |  | 65,496 |
| Blackford |  | 1,555,292 |  | 11,064,223 |  | - |  | 111,177 |  | - |  | 216,757 |
| Boone |  | 2,621,757 |  | 74,212,207 |  | - |  | 1,209,310 |  |  |  |  |
| Brown |  | 139 |  | 10,600,293 |  |  |  | 117,148 |  |  |  |  |
| Carroll |  | 891,964 |  | 17,495,939 |  | 752,879 |  | 176,746 |  | - |  |  |
| Cass |  | 5,915,537 |  | 35,161,697 |  |  |  | 335,484 |  |  |  | 1,583,052 |
| Clark |  | 3,349,106 |  | 105,384,920 |  | 4,774,135 |  | 1,146,322 |  |  |  | 4,897,883 |
| Clay |  | 2,452 |  | 14,542,237 |  |  |  | 178,761 |  |  |  |  |
| Clinton |  | 2,244,586 |  | 28,513,689 |  | - |  | 316,521 |  | - |  | 1,930,694 |
| Crawford |  | 967,247 |  | 8,029,817 |  | - |  | 65,414 |  |  |  |  |
| Daviess |  | 2,679,883 |  | 26,446,378 |  | - |  | 250,462 |  |  |  | 1,240,037 |
| Dearborn |  | 636,873 |  | 47,141,852 |  | - |  | 563,902 |  |  |  |  |
| Decatur |  | 298,506 |  | 21,304,371 |  |  |  | 198,975 |  |  |  | 365,751 |
| Dekalb |  | 609,930 |  | 39,146,415 |  | - |  | 389,723 |  |  |  | 1,824,943 |
| Delaware |  | 25,474,251 |  | 114,894,547 |  | - |  | 1,194,729 |  |  |  | 4,536,519 |
| Dubois |  | 921,577 |  | 40,839,579 |  |  |  | 475,449 |  |  |  |  |
| Elkhart |  | 14,952,499 |  | 217,126,341 |  | - |  | 2,304,110 |  | - |  |  |
| Fayette |  | 3,121,304 |  | 21,956,510 |  | 3,399,703 |  | 406,433 |  |  |  | 392,495 |
| Floyd |  | 1,156,656 |  | 59,471,926 |  |  |  | 918,747 |  |  |  | 1,794,648 |
| Fountain |  | 363,576 |  | 13,233,731 |  | - |  | 107,386 |  | - |  | 309,007 |
| Franklin |  | 3,054 |  | 12,706,398 |  | - |  | 184,012 |  |  |  |  |
| Fulton |  | 64,563 |  | 15,730,372 |  | 845,603 |  | 155,285 |  | - |  | 834,367 |
| Gibson |  | 1,573,746 |  | 43,207,065 |  |  |  | 308,448 |  |  |  |  |
| Grant |  | 1,381,212 |  | 59,543,011 |  | 1,011,765 |  | 491,837 |  |  |  |  |
| Greene |  | 1,464,857 |  | 18,652,669 |  | - |  | 221,968 |  |  |  |  |
| Hamilton |  | 14,895,060 |  | 385,403,471 |  | - |  | 5,569,610 |  | . |  |  |
| Hancock |  | 5,062,615 |  | 66,854,993 |  | - |  | 1,108,219 |  | . |  |  |
| Harrison |  | 99,320 |  | 22,811,777 |  |  |  | 257,564 |  |  |  |  |
| Hendricks |  | 10,636,378 |  | 187,594,505 |  | - |  | 2,569,339 |  |  |  | 5,129,573 |
| Henry |  | 3,905,374 |  | 37,683,037 |  | - |  | 423,073 |  | - |  | 1,923,639 |
| Howard |  | 4,012,073 |  | 96,896,433 |  | - |  | 878,896 |  |  |  |  |
| Huntington |  | 3,842,559 |  | 33,077,007 |  | - |  | 379,888 |  | - |  |  |
| Jackson |  | 260,567 |  | 32,942,614 |  | - |  | 300,623 |  | - |  | 1,825,528 |
| Jasper |  | 11 |  | 29,615,192 |  | 9,075,660 |  | 262,963 |  | - |  |  |
| Jay |  | 480,956 |  | 19,589,569 |  | . |  | 319,917 |  | - |  | 768,108 |
| Jefferson |  | 798,824 |  | 26,086,308 |  | - |  | 317,117 |  |  |  |  |
| Jennings |  | 644,114 |  | 19,280,274 |  | - |  | 173,484 |  |  |  |  |
| Johnson |  | 10,295,916 |  | 136,503,027 |  | - |  | 1,978,253 |  | - |  |  |
| Knox |  | 5,253,582 |  | 34,073,557 |  | - |  | 283,432 |  |  |  |  |
| Kosciusko |  | 891,463 |  | 72,662,699 |  |  |  | 633,264 |  |  |  |  |
| Lagrange |  | 139,935 |  | 25,646,352 |  | - |  | 257,642 |  |  |  | 787,621 |
| Lake |  | 101,084,193 |  | 754,023,355 |  | - |  | 9,689,070 |  | - |  |  |
| Laporte |  | 12,192,562 |  | 129,548,621 |  |  |  | 1,052,592 |  |  |  |  |
| Lawrence |  | 2,810,294 |  | 35,596,992 |  | 3,697,163 |  | 433,054 |  |  |  |  |
| Madison |  | 25,734,824 |  | 131,632,989 |  | 5,151,387 |  | 1,313,987 |  | - |  | 6,925,353 |
| Marion |  | 79,244,942 |  | 1,040,362,144 |  | - |  | 13,297,202 |  | 12,232,880 |  |  |
| Marshall |  | 769,587 |  | 40,692,033 |  | - |  | 398,728 |  |  |  |  |
| Martin |  | 163,836 |  | 5,840,753 |  |  |  | 52,645 |  |  |  |  |
| Miami |  | 2,089,488 |  | 23,881,811 |  | 2,647,605 |  | 249,699 |  | 212,328 |  | 1,013,684 |
| Monroe |  | 174,392 |  | 104,017,440 |  |  |  | 1,168,718 |  | 1,333,071 |  |  |
| Montgomery |  | 2,713,556 |  | 40,217,357 |  | 1,420,219 |  | 361,314 |  | . |  | 659,334 |
| Morgan |  | 29,117 |  | 43,991,952 |  | 14,047,629 |  | 664,555 |  | - |  | 977,762 |
| Newton |  | 332,195 |  | 15,259,198 |  |  |  | 128,911 |  |  |  |  |
| Noble |  | 507,372 |  | 38,199,274 |  | - |  | 413,134 |  | - |  | 1,804,715 |
| Ohio |  | 136 |  | 2,117,041 |  |  |  | 32,704 |  |  |  |  |
| Orange |  | 32,685 |  | 12,198,738 |  |  |  | 79,946 |  |  |  |  |
| Owen |  | 473,342 |  | 13,271,265 |  | - |  | 187,357 |  | - |  |  |
| Parke |  | 66,061 |  | 11,229,253 |  | 598,948 |  | 94,361 |  | - |  | 599,459 |
| Perry |  | 1,157,795 |  | 14,760,513 |  |  |  | 143,893 |  | 70,023 |  | 183,864 |
| Pike |  | 357,720 |  | 13,532,719 |  |  |  | 81,303 |  |  |  |  |
| Porter |  | 3,826,272 |  | 187,912,691 |  | - |  | 2,916,646 |  | - |  | 7,291,614 |
| Posey |  | 576,251 |  | 30,386,805 |  |  |  | 248,124 |  | 325,776 |  |  |
| Pulaski |  | 5,888 |  | 10,129,847 |  | 2,470,575 |  | 254,340 |  |  |  | 445,044 |
| Putnam |  | 329,299 |  | 27,993,848 |  |  |  | 301,952 |  | - |  | 1,497,615 |
| Randolph |  | 2,490,612 |  | 21,580,357 |  | - |  | 174,500 |  |  |  |  |
| Ripley |  | 8,911 |  | 17,506,917 |  | - |  | 203,848 |  | - |  | 696,469 |
| Rush |  | 1,551,770 |  | 16,084,567 |  |  |  | 135,371 |  |  |  | 728,991 |
| St Joseph |  | 35,578,971 |  | 340,402,577 |  | 27,127,020 |  | 4,007,026 |  | 7,445,212 |  |  |
| Scott |  | 678,081 |  | 17,035,896 |  | - |  | 138,612 |  | - |  | 526,969 |
| Shelby |  | 1,129,452 |  | 44,294,931 |  | - |  | 387,896 |  |  |  |  |
| Spencer |  | 72,262 |  | 21,634,306 |  | - |  | 150,462 |  | 156,893 |  |  |
| Starke |  | 354,243 |  | 18,057,761 |  |  |  | 162,231 |  |  |  | 196,826 |
| Steuben |  | 15,082 |  | 33,066,123 |  | 1,465,545 |  | 302,877 |  | - |  | 239,369 |
| Sullivan |  | 689,893 |  | 18,225,877 |  | - |  | 120,026 |  | - |  |  |
| Switzerland |  | 9,979 |  | 5,645,197 |  | - |  | 20,525 |  |  |  |  |
| Tippecanoe |  | 4,332,109 |  | 153,304,740 |  |  |  | 1,553,464 |  | 1,493,634 |  | 3,060,560 |
| Tipton |  | 401,099 |  | 14,208,703 |  | - |  | 168,426 |  | - |  | 270,733 |
| Union |  | 353,189 |  | 6,689,312 |  | . |  | 70,774 |  | - |  |  |
| Vanderburgh |  | 6,239,348 |  | 168,724,510 |  | - |  | 1,770,116 |  | 3,452,099 |  |  |
| Vermillion |  | 593,225 |  | 15,229,862 |  |  |  | 117,588 |  |  |  |  |
| Vigo |  | 15,064,227 |  | 103,629,361 |  | - |  | 1,058,816 |  | - |  | - |
| Wabash |  | 60,578 |  | 22,994,678 |  | 3,472,474 |  | 1,229,779 |  | - |  | 1,437,529 |
| Warren |  | 17,904 |  | 7,581,290 |  | 439,591 |  | 66,119 |  |  |  | 124,828 |
| Warrick |  | 909,526 |  | 48,347,531 |  | . |  | 661,789 |  |  |  |  |
| Washington |  | 857,402 |  | 18,040,940 |  | - |  | 199,954 |  | - |  | 971,605 |
| Wayne |  | 5,486,825 |  | 66,267,925 |  | - |  | 723,176 |  | - |  |  |
| Wells |  | 74,212 |  | 18,266,856 |  | - |  | 240,916 |  | - |  | 1,161,942 |
| White |  | 233,592 |  | 23,910,412 |  | - |  | 224,773 |  | - |  | 318,281 |
| Whitley |  | 179,762 |  | 23,316,181 |  | - |  | 344,744 |  | . |  | 287,594 |
| Totals | \$ | 474,596,916 | \$ | 6,737,362,763 | \$ | 83,997,109 | \$ | 81,343,057 | \$ | 36,859,661 | \$ | $\underline{62,527,670}$ |

State of Indiana
Property Taxes Charged Payable 2010 by Fund and County

| County | LessLOITHomestead Credit |  |  | LessLOIT ResidentialProperty TaxCredit |  | Less <br> Circuit Breaker <br> Credit |  | Net Current Taxes Charged |  | Delinquent Taxes and Penalties Charged | Total Current and Delinquent Taxes and Penalties Charged |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ |  | \$ |  | \$ | 1,110,145 | \$ | 26,927,870 | \$ | 1,948,355 | \$ | 30,991,442 |
| Allen |  | . |  |  |  | 24,631,711 |  | 317,411,749 |  | 20,133,160 |  | 377,073,975 |
| Bartholomew |  | - |  | - |  | 3,058,218 |  | 82,303,420 |  | 6,213,649 |  | 92,426,266 |
| Benton |  | . |  | - |  | 273,469 |  | 9,188,482 |  | 464,071 |  | 11,659,865 |
| Blackford |  | - |  | - |  | 1,555,292 |  | 9,180,997 |  | 1,468,991 |  | 12,533,214 |
| Boone |  | - |  | - |  | 2,621,757 |  | 70,381,141 |  | 3,516,716 |  | 77,728,923 |
| Brown |  | 1,457,633 |  |  |  | 139 |  | 9,025,373 |  | 4,139,729 |  | 14,740,022 |
| Carroll |  | . |  | - |  | 891,964 |  | 15,674,349 |  | 1,495,870 |  | 18,991,808 |
| Cass |  | - |  | - |  | 5,915,537 |  | 27,327,625 |  | 3,512,662 |  | 38,674,359 |
| Clark |  | - |  |  |  | 3,349,106 |  | 91,217,475 |  | 16,808,825 |  | 122,193,745 |
| Clay |  | - |  | 3,032,714 |  | 2,452 |  | 11,328,310 |  | 1,218,512 |  | 15,760,749 |
| Clinton |  | - |  | 1,317,048 |  | 2,244,586 |  | 22,704,841 |  | 3,951,724 |  | 32,465,413 |
| Crawford |  | - |  |  |  | 967,247 |  | 6,997,156 |  | 1,758,811 |  | 9,788,628 |
| Daviess |  | - |  | - |  | 2,679,883 |  | 22,275,996 |  | 1,539,051 |  | 27,985,429 |
| Dearborn |  | - |  | - |  | 636,873 |  | 45,941,077 |  | 3,175,555 |  | 50,317,407 |
| Decatur |  | - |  | - |  | 298,506 |  | 20,441,139 |  | 2,427,243 |  | 23,731,615 |
| Dekalb |  | - |  | - |  | 609,930 |  | 36,321,819 |  | 4,110,741 |  | 43,257,156 |
| Delaware |  | - |  | - |  | 25,474,251 |  | 83,689,048 |  | 20,153,992 |  | 135,048,539 |
| Dubois |  | - |  | - |  | 921,577 |  | 39,442,553 |  | 1,792,088 |  | 42,631,667 |
| Elkhart |  | - |  | - |  | 14,952,499 |  | 199,869,731 |  | 26,050,371 |  | 243,176,712 |
| Fayette |  | - |  | - |  | 3,121,304 |  | 14,636,576 |  | 2,208,615 |  | 24,165,125 |
| Floyd |  | . |  |  |  | 1,156,656 |  | 55,601,876 |  | 8,310,063 |  | 67,781,990 |
| Fountain |  | - |  |  |  | 363,576 |  | 12,453,762 |  | 780,210 |  | 14,013,942 |
| Franklin |  | - |  | - |  | 3,054 |  | 12,519,333 |  | 1,248,538 |  | 13,954,937 |
| Fulton |  |  |  |  |  | 64,563 |  | 13,830,554 |  | 1,481,170 |  | 17,211,541 |
| Gibson |  | - |  |  |  | 1,573,746 |  | 41,324,871 |  | 1,772,506 |  | 44,979,571 |
| Grant |  |  |  | 9,063,402 |  | 1,381,212 |  | 47,594,795 |  | 7,899,289 |  | 67,442,300 |
| Greene |  | - |  |  |  | 1,464,857 |  | 16,965,844 |  | 1,655,947 |  | 20,308,615 |
| Hamilton |  | - |  | - |  | 14,895,060 |  | 364,938,802 |  | 22,770,468 |  | 408,173,939 |
| Hancock |  | - |  |  |  | 5,062,615 |  | 60,684,159 |  | 4,085,422 |  | 70,940,414 |
| Harrison |  | - |  | - |  | 99,320 |  | 22,454,893 |  | 1,914,798 |  | 24,726,575 |
| Hendricks |  | - |  | - |  | 10,636,378 |  | 169,259,215 |  | 12,054,707 |  | 199,649,212 |
| Henry |  | 7,989 |  | - |  | 3,905,374 |  | 31,430,952 |  | 6,055,746 |  | 43,738,783 |
| Howard |  | 7,994,837 |  |  |  | 4,012,073 |  | 84,010,627 |  | 34,048,912 |  | 130,945,344 |
| Huntington |  | . |  | 1,625,963 |  | 3,842,559 |  | 27,228,596 |  | 3,758,256 |  | 36,835,263 |
| Jackson |  | - |  |  |  | 260,567 |  | 30,555,896 |  | 3,815,978 |  | 36,758,592 |
| Jasper |  | - |  | - |  | 11 |  | 20,276,557 |  | 5,808,085 |  | 35,423,277 |
| Jay |  | - |  | 1,522,006 |  | 480,956 |  | 16,498,583 |  | 1,502,657 |  | 21,092,227 |
| Jefferson |  |  |  |  |  | 798,824 |  | 24,970,367 |  | 2,313,041 |  | 28,399,349 |
| Jennings |  | - |  | - |  | 644,114 |  | 18,462,677 |  | 2,658,354 |  | 21,938,629 |
| Johnson |  | - |  | - |  | 10,295,916 |  | 124,228,859 |  | 15,800,698 |  | 152,303,725 |
| Knox |  |  |  |  |  | 5,253,582 |  | 28,536,542 |  | 3,388,506 |  | 37,462,064 |
| Kosciusko |  |  |  | - |  | 891,463 |  | 71,137,972 |  | 5,883,247 |  | 78,545,945 |
| Lagrange |  | - |  | - |  | 139,935 |  | 24,461,154 |  | 2,460,341 |  | 28,106,693 |
| Lake |  | - |  | - |  | 101,084,193 |  | 643,250,092 |  | 382,940,302 |  | 1,136,963,657 |
| Laporte |  | - |  | - |  | 12,192,562 |  | 116,303,467 |  | 127,012,829 |  | 256,561,450 |
| Lawrence |  | - |  |  |  | 2,810,294 |  | 28,656,480 |  | 4,869,460 |  | 40,466,451 |
| Madison |  | - |  | . |  | 25,734,824 |  | 92,507,436 |  | 26,857,102 |  | 158,490,091 |
| Marion |  | 1,240,926 |  | - |  | 79,244,942 |  | 934,346,195 |  | 159,549,452 |  | 1,199,911,596 |
| Marshall |  |  |  | $\checkmark$ |  | 769,587 |  | 39,523,719 |  | 2,902,650 |  | 43,594,683 |
| Martin |  |  |  |  |  | 163,836 |  | 5,624,272 |  | 491,444 |  | 6,332,197 |
| Miami |  | 1,623,259 |  | 1,049,522 |  | 2,089,488 |  | 14,996,227 |  | 2,011,825 |  | 25,893,635 |
| Monroe |  | - |  | - |  | 174,392 |  | 101,341,259 |  | 5,086,898 |  | 109,104,338 |
| Montgomery |  | 5,289,402 |  |  |  | 2,713,556 |  | 29,773,533 |  | 4,074,747 |  | 44,292,104 |
| Morgan |  |  |  |  |  | 29,117 |  | 28,272,890 |  | 2,373,080 |  | 46,365,032 |
| Newton |  | - |  | - |  | 332,195 |  | 14,798,092 |  | 1,188,825 |  | 16,448,023 |
| Noble |  | - |  | - |  | 507,372 |  | 35,474,053 |  | 4,194,344 |  | 42,393,617 |
| Ohio |  | - |  | - |  | 136 |  | 2,084,202 |  | 145,002 |  | 2,262,043 |
| Orange |  | - |  | - |  | 32,685 |  | 12,086,107 |  | 943,934 |  | 13,142,672 |
| Owen |  | - |  | - |  | 473,342 |  | 12,610,567 |  | 1,727,084 |  | 14,998,349 |
| Parke |  | - |  | - |  | 66,061 |  | 9,870,424 |  | 963,257 |  | 12,192,510 |
| Perry |  | - |  | - |  | 1,157,795 |  | 13,204,937 |  | 1,075,819 |  | 15,836,333 |
| Pike |  | - |  | - |  | 357,720 |  | 13,093,696 |  | 660,196 |  | 14,192,916 |
| Porter |  | - |  | - |  | 3,826,272 |  | 173,878,158 |  | 29,604,286 |  | 217,516,977 |
| Posey |  | - |  | - |  | 576,251 |  | 29,236,654 |  | 1,775,084 |  | 32,161,889 |
| Pulaski |  | - |  |  |  | 5,888 |  | 6,954,001 |  | 501,162 |  | 10,631,009 |
| Putnam |  | - |  | - |  | 329,299 |  | 25,864,982 |  | 2,678,057 |  | 30,671,905 |
| Randolph |  | - |  | - |  | 2,490,612 |  | 18,915,245 |  | 2,004,688 |  | 23,585,045 |
| Ripley |  | - |  | - |  | 8,911 |  | 16,597,689 |  | 1,477,784 |  | 18,984,701 |
| Rush |  | - |  | - |  | 1,551,770 |  | 13,668,435 |  | 1,002,658 |  | 17,087,225 |
| St Joseph |  | - |  | . |  | 35,578,971 |  | 266,244,347 |  | 56,411,413 |  | 396,813,990 |
| Scott |  | - |  | - |  | 678,081 |  | 15,692,234 |  | 2,444,775 |  | 19,480,670 |
| Shelby |  | - |  | - |  | 1,129,452 |  | 42,777,583 |  | 7,567,248 |  | 51,862,179 |
| Spencer |  | - |  | - |  | 72,262 |  | 21,254,690 |  | 1,106,304 |  | 22,740,610 |
| Starke |  |  |  |  |  | 354,243 |  | 17,344,461 |  | 3,005,408 |  | 21,063,170 |
| Steuben |  | - |  | - |  | 15,082 |  | 31,043,251 |  | 4,510,888 |  | 37,577,011 |
| Sullivan |  | - |  | - |  | 689,893 |  | 17,415,958 |  | 1,100,672 |  | 19,326,549 |
| Switzerland |  | - |  | - |  | 9,979 |  | 5,614,693 |  | 581,754 |  | 6,226,951 |
| Tippecanoe |  | - |  | - |  | 4,332,109 |  | 142,864,974 |  | 13,817,896 |  | 167,122,636 |
| Tipton |  | - |  | - |  | 401,099 |  | 13,368,444 |  | 1,296,488 |  | 15,505,191 |
| Union |  | - |  | - |  | 353,189 |  | 6,265,349 |  | 621,795 |  | 7,311,107 |
| Vanderburgh |  | - |  |  |  | 6,239,348 |  | 157,262,947 |  | 12,443,128 |  | 181,167,638 |
| Vermilion |  |  |  |  |  | 593,225 |  | 14,519,049 |  | 1,836,893 |  | 17,066,755 |
| Vigo |  | - |  | - |  | 15,064,227 |  | 87,506,318 |  | 16,499,088 |  | 120,128,449 |
| Wabash |  | - |  | 2,331,711 |  | 60,578 |  | 14,462,607 |  | 1,695,940 |  | 24,690,619 |
| Warren |  |  |  | . |  | 17,904 |  | 6,932,848 |  | 367,707 |  | 7,948,996 |
| Warrick |  |  |  |  |  | 909,526 |  | 46,776,216 |  | 4,933,438 |  | 53,280,969 |
| Washington |  | - |  | - |  | 857,402 |  | 16,011,979 |  | 2,532,126 |  | 20,573,066 |
| Wayne |  | - |  | - |  | 5,486,825 |  | 60,057,924 |  | 7,388,206 |  | 73,656,131 |
| Wells |  | 1,151,466 |  | - |  | 74,212 |  | 15,638,320 |  | 1,202,455 |  | 19,469,311 |
| White |  | . |  |  |  | 233,592 |  | 23,133,765 |  | 4,578,370 |  | 28,488,781 |
| Whitley |  | - |  | - |  | 179,762 |  | 22,504,082 |  | 1,471,302 |  | 24,787,483 |
| Totals | \$ | 18,757,523 | \$ | 19,942,365 | \$ | 474,596,916 | \$ | 5,959,338,463 | \$ | 1,195,080,931 | \$ | $\underline{ }$ 7,932,443,695 |

State of Indiana
Property and Excise Taxes Collected in 2010 by County

| County | Property Taxes Paid by Taxpayers |  | Property Tax Replacement Credit Paid by State |  | ```Homestead Credit Paid by State and County``` |  | TotalProperty TaxesCollected |  | License <br> Excise Tax <br> Collected |  | Total Excise, and Property Tax Collected |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 26,872,796 | \$ | (648) | \$ | 1,005,430 | \$ | 27,877,579 | \$ | 1,710,554 | \$ | 29,588,133 |
| Allen |  | 310,591,307 |  | $(773,756)$ |  | 14,866,843 |  | 324,684,395 |  | 24,323,081 |  | 349,007,476 |
| Bartholomew |  | 78,709,770 |  | $(358,627)$ |  | 833,087 |  | 79,184,229 |  | 5,648,279 |  | 84,832,508 |
| Benton |  | 9,253,309 |  | 1,597,530 |  | 134,541 |  | 10,985,380 |  | 634,100 |  | 11,619,481 |
| Blackford |  | 9,712,035 |  | (74) |  | 327,818 |  | 10,039,779 |  | 834,242 |  | 10,874,021 |
| Boone |  | 68,939,631 |  | $(68,529)$ |  | 1,277,388 |  | 70,078,491 |  | 5,240,970 |  | 75,319,460 |
| Brown |  | 11,627,533 |  | $(70,398)$ |  | 1,568,925 |  | 13,126,060 |  | 1,059,967 |  | 14,186,027 |
| Carroll |  | 15,957,318 |  | 749,976 |  | 177,095 |  | 16,884,388 |  | 1,484,049 |  | 18,368,437 |
| Cass |  | 28,328,474 |  | $(4,955)$ |  | 1,918,691 |  | 30,242,210 |  | 2,455,583 |  | 32,697,793 |
| Clark |  | 90,617,235 |  | 4,462,289 |  | 6,009,452 |  | 101,088,976 |  | 7,069,360 |  | 108,158,336 |
| Clay |  | 11,679,474 |  | (125) |  | 3,330,737 |  | 15,010,086 |  | 1,821,468 |  | 16,831,554 |
| Clinton |  | 22,962,245 |  | $(40,469)$ |  | 3,579,836 |  | 26,501,612 |  | 2,204,831 |  | 28,706,443 |
| Crawford |  | 7,609,839 |  | $(1,933)$ |  | 65,802 |  | 7,673,708 |  | 498,420 |  | 8,172,128 |
| Daviess |  | 22,472,252 |  | $(2,192)$ |  | 1,495,279 |  | 23,965,338 |  | 2,052,472 |  | 26,017,810 |
| Dearborn |  | 45,081,678 |  | (233,723) |  | 561,032 |  | 45,408,987 |  | 3,509,507 |  | 48,918,494 |
| Decatur |  | 20,499,451 |  | $(18,814)$ |  | 561,209 |  | 21,041,845 |  | 1,655,335 |  | 22,697,180 |
| Dekalb |  | 36,392,739 |  | $(40,788)$ |  | 2,227,014 |  | 38,578,965 |  | 2,653,225 |  | 41,232,189 |
| Delaware |  | 86,553,064 |  | $(86,335)$ |  | 5,754,815 |  | 92,221,544 |  | 6,720,163 |  | 98,941,707 |
| Dubois |  | 39,273,842 |  | $(16,162)$ |  | 477,360 |  | 39,735,039 |  | 3,281,292 |  | 43,016,331 |
| Elkhart |  | 197,739,231 |  | $(176,291)$ |  | 2,293,824 |  | 199,856,764 |  | 11,359,051 |  | 211,215,815 |
| Fayette |  | 14,388,703 |  | 3,290,989 |  | 797,690 |  | 18,477,383 |  | 1,254,438 |  | 19,731,820 |
| Floyd |  | 55,667,084 |  | $(17,649)$ |  | 2,715,643 |  | 58,365,078 |  | 3,828,468 |  | 62,193,546 |
| Fountain |  | 12,536,037 |  | (273) |  | 420,721 |  | 12,956,485 |  | 1,140,442 |  | 14,096,927 |
| Franklin |  | 12,940,770 |  | $(1,444)$ |  | 183,510 |  | 13,122,836 |  | 1,414,813 |  | 14,537,649 |
| Fulton |  | 14,126,019 |  | 836,968 |  | 986,201 |  | 15,949,188 |  | 1,364,727 |  | 17,313,915 |
| Gibson |  | 41,292,466 |  | $(2,924)$ |  | 309,553 |  | 41,599,095 |  | 2,526,835 |  | 44,125,929 |
| Grant |  | 47,758,444 |  | 982,002 |  | 9,364,654 |  | 58,105,100 |  | 3,873,245 |  | 61,978,345 |
| Greene |  | 16,692,841 |  | $(22,797)$ |  | 226,727 |  | 16,896,770 |  | 2,131,646 |  | 19,028,417 |
| Hamilton |  | 363,876,630 |  | $(93,936)$ |  | 5,562,021 |  | 369,344,715 |  | 31,061,498 |  | 400,406,213 |
| Hancock |  | 61,670,407 |  | (623) |  | 1,111,264 |  | 62,781,048 |  | 5,957,436 |  | 68,738,485 |
| Harrison |  | 22,696,258 |  | $(13,685)$ |  | 257,185 |  | 22,939,759 |  | 2,362,242 |  | 25,302,000 |
| Hendricks |  | 167,571,135 |  | $(153,231)$ |  | 7,699,165 |  | 175,117,068 |  | 13,075,572 |  | 188,192,640 |
| Henry |  | 32,615,623 |  | $(16,556)$ |  | 2,345,684 |  | 34,944,751 |  | 3,200,969 |  | 38,145,719 |
| Howard |  | 76,041,453 |  | 24,366 |  | 8,910,135 |  | 84,975,954 |  | 6,681,401 |  | 91,657,355 |
| Huntington |  | 26,688,516 |  | $(43,597)$ |  | 1,989,677 |  | 28,634,596 |  | 2,555,785 |  | 31,190,381 |
| Jackson |  | 31,099,073 |  | $(41,092)$ |  | 2,158,303 |  | 33,216,283 |  | 2,937,655 |  | 36,153,938 |
| Jasper |  | 18,849,022 |  | 6,126,936 |  | 262,875 |  | 25,238,832 |  | 3,143,290 |  | 28,382,122 |
| Jay |  | 16,778,494 |  | $(2,536)$ |  | 2,623,479 |  | 19,399,437 |  | 1,169,219 |  | 20,568,656 |
| Jefferson |  | 25,596,343 |  | $(13,629)$ |  | 318,581 |  | 25,901,295 |  | 1,872,713 |  | 27,774,008 |
| Jennings |  | 19,106,678 |  | (110) |  | 175,647 |  | 19,282,215 |  | 1,433,402 |  | 20,715,618 |
| Johnson |  | 127,171,889 |  | $(61,569)$ |  | 1,969,899 |  | 129,080,219 |  | 11,491,358 |  | 140,571,577 |
| Knox |  | 28,992,871 |  | $(11,821)$ |  | 284,627 |  | 29,265,677 |  | 2,392,076 |  | 31,657,753 |
| Kosciusko |  | 71,815,030 |  | $(2,842)$ |  | 632,555 |  | 72,444,742 |  | 5,063,609 |  | 77,508,351 |
| Lagrange |  | 24,204,520 |  | $(40,625)$ |  | 1,047,281 |  | 25,211,176 |  | 1,474,818 |  | 26,685,994 |
| Lake |  | 625,128,728 |  | $(2,754,297)$ |  | 9,514,990 |  | 631,889,420 |  | 30,972,472 |  | 662,861,892 |
| Laporte |  | 205,091,956 |  | $(379,729)$ |  | 2,881,308 |  | 207,593,535 |  | 15,336,732 |  | 222,930,267 |
| Lawrence |  | 30,807,223 |  | 3,699,773 |  | 433,995 |  | 34,940,991 |  | 3,189,776 |  | 38,130,767 |
| Madison |  | 88,733,534 |  | 4,779,769 |  | 8,260,068 |  | 101,773,371 |  | 8,801,538 |  | 110,574,910 |
| Marion |  | 924,029,516 |  | ( $5,111,854$ ) |  | 26,477,126 |  | 945,394,789 |  | 62,669,758 |  | 1,008,064,547 |
| Marshall |  | 39,906,350 |  | $(19,498)$ |  | 398,368 |  | 40,285,219 |  | 2,898,379 |  | 43,183,598 |
| Martin |  | 5,707,101 |  |  |  | 53,503 |  | 5,760,604 |  | 633,347 |  | 6,393,951 |
| Miami |  | 15,173,123 |  | 2,599,051 |  | 4,179,359 |  | 21,951,533 |  | 1,933,840 |  | 23,885,373 |
| Monroe |  | 100,120,431 |  | $(66,666)$ |  | 2,515,757 |  | 102,569,521 |  | 6,263,592 |  | 108,833,113 |
| Montgomery |  | 29,613,645 |  | 1,312,933 |  | 6,407,379 |  | 37,333,957 |  | 2,450,847 |  | 39,784,804 |
| Morgan |  | 28,632,299 |  | 13,880,149 |  | 1,655,292 |  | 44,167,740 |  | 4,987,868 |  | 49,155,608 |
| Newton |  | 14,994,953 |  | (391) |  | 129,127 |  | 15,123,689 |  | 1,102,682 |  | 16,226,370 |
| Noble |  | 36,931,702 |  | $(4,602)$ |  | 2,231,603 |  | 39,158,703 |  | 2,775,197 |  | 41,933,900 |
| Ohio |  | 2,160,882 |  | (437) |  | 32,772 |  | 2,193,216 |  | 305,712 |  | 2,498,928 |
| Orange |  | 12,185,642 |  | (346) |  | 80,782 |  | 12,266,078 |  | 1,249,799 |  | 13,515,877 |
| Owen |  | 13,218,614 |  | $(3,452)$ |  | 189,844 |  | 13,405,007 |  | 1,276,637 |  | 14,681,643 |
| Parke |  | 10,065,848 |  | 600,265 |  | 699,254 |  | 11,365,367 |  | 1,068,313 |  | 12,433,680 |
| Perry |  | 13,299,482 |  | (312) |  | 399,284 |  | 13,698,454 |  | 1,196,586 |  | 14,895,040 |
| Pike |  | 13,259,031 |  | (628) |  | 82,866 |  | 13,341,269 |  | 945,371 |  | 14,286,640 |
| Porter |  | 177,835,724 |  | $(657,258)$ |  | 10,166,977 |  | 187,345,443 |  | 15,326,472 |  | 202,671,915 |
| Posey |  | 29,384,137 |  | $(24,017)$ |  | 575,225 |  | 29,935,346 |  | 2,004,912 |  | 31,940,258 |
| Pulaski |  | 7,051,219 |  | 2,472,630 |  | 701,249 |  | 10,225,098 |  | 882,353 |  | 11,107,452 |
| Putnam |  | 26,085,634 |  | $(9,389)$ |  | 1,803,520 |  | 27,879,765 |  | 2,481,022 |  | 30,360,787 |
| Randolph |  | 19,550,208 |  | 788 |  | 174,750 |  | 19,725,746 |  | 1,491,624 |  | 21,217,370 |
| Ripley |  | 16,805,501 |  | $(1,936)$ |  | 911,400 |  | 17,714,965 |  | 1,641,709 |  | 19,356,674 |
| Rush |  | 13,847,516 |  | (893) |  | 868,066 |  | 14,714,690 |  | 1,090,061 |  | 15,804,751 |
| St Joseph |  | 254,469,405 |  | 25,494,397 |  | 11,294,631 |  | 291,258,433 |  | 16,706,806 |  | 307,965,239 |
| Scott |  | 15,931,029 |  | $(7,328)$ |  | 669,960 |  | 16,593,662 |  | 1,511,430 |  | 18,105,091 |
| Shelby |  | 40,980,479 |  | $(138,061)$ |  | 388,511 |  | 41,230,929 |  | 2,881,920 |  | 44,112,850 |
| Spencer |  | 21,230,636 |  | (581) |  | 308,793 |  | 21,538,848 |  | 1,534,975 |  | 23,073,823 |
| Starke |  | 17,944,938 |  | $(1,055)$ |  | 357,535 |  | 18,301,417 |  | 1,549,737 |  | 19,851,154 |
| Steuben |  | 31,620,094 |  | 1,351,786 |  | 510,645 |  | 33,482,526 |  | 2,209,713 |  | 35,692,240 |
| Sullivan |  | 17,422,794 |  | $(4,783)$ |  | 120,175 |  | 17,538,185 |  | 1,482,202 |  | 19,020,387 |
| Switzerland |  | 5,644,585 |  | (91) |  | 20,565 |  | 5,665,059 |  | 458,660 |  | 6,123,719 |
| Tippecanoe |  | 142,290,832 |  | $(120,940)$ |  | 6,090,047 |  | 148,259,939 |  | 9,757,629 |  | 158,017,568 |
| Tipton |  | 13,561,049 |  |  |  | 439,228 |  | 14,000,277 |  | 1,380,317 |  | 15,380,594 |
| Union |  | 6,609,271 |  | (554) |  | 71,473 |  | 6,680,190 |  | 458,808 |  | 7,138,998 |
| Vanderburgh |  | 151,015,180 |  | $(186,191)$ |  | 5,204,162 |  | 156,033,150 |  | 11,990,906 |  | 168,024,056 |
| Vermillion |  | 14,860,685 |  | $(1,214)$ |  | 118,505 |  | 14,977,977 |  | 1,554,866 |  | 16,532,843 |
| Vigo |  | 87,763,051 |  | $(30,334)$ |  | 1,053,027 |  | 88,785,743 |  | 6,684,863 |  | 95,470,606 |
| Wabash |  | 14,891,911 |  | 3,465,305 |  | 5,022,070 |  | 23,379,286 |  | 1,957,661 |  | 25,336,947 |
| Warren |  | 6,986,710 |  | 436,390 |  | 193,585 |  | 7,616,685 |  | 685,376 |  | 8,302,061 |
| Warrick |  | 47,110,947 |  | $(2,875)$ |  | 664,306 |  | 47,772,378 |  | 4,770,119 |  | 52,542,497 |
| Washington |  | 16,963,161 |  | $(6,083)$ |  | 1,175,582 |  | 18,132,661 |  | 1,660,108 |  | 19,792,769 |
| Wayne |  | 58,824,603 |  | $(219,942)$ |  | 719,333 |  | 59,323,995 |  | 4,015,560 |  | 63,339,555 |
| Wells |  | 15,628,537 |  | $(4,812)$ |  | 2,584,112 |  | 18,207,837 |  | 1,696,632 |  | 19,904,469 |
| White |  | 23,245,002 |  | $(2,383)$ |  | 544,791 |  | 23,787,410 |  | 1,851,738 |  | 25,639,148 |
| Whitley |  | 22,697,029 |  | (837) |  | 634,446 |  | 23,330,638 |  | 2,447,346 |  | 25,777,984 |
| Totals | \$ | 5,998,361,458 | \$ | 65,965,765 | \$ | 220,758,595 | \$ | 6,285,085,818 | \$ | 453,847,575 | \$ | 6,738,933,392 |

State of Indiana
Distribution of Property and Excise Taxes Collected in 2010 by Fund and County

| County | County Funds | Township Funds | School Funds | Library <br> Funds | Municipal and Special District Funds | ```Total Property and Excise Taxes Distributed``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | 7,779,820 | 614,949 | 14,707,513 | \$847,852 | \$5,637,999 | \$29,588,133 |
| Allen | 67,845,604 | 6,697,737 | 120,491,656 | 24,472,552 | 129,499,926 | 349,007,476 |
| Bartholomew | 15,896,035 | 2,181,086 | 35,070,182 | 2,223,342 | 29,461,862 | 84,832,508 |
| Benton | 2,789,198 | 316,555 | 6,037,896 | 612,850 | 1,862,982 | 11,619,481 |
| Blackford | 3,237,742 | 329,986 | 4,447,234 | 338,016 | 2,521,042 | 10,874,021 |
| Boone | 8,082,050 | 1,251,067 | 45,815,473 | 2,827,244 | 17,343,626 | 75,319,460 |
| Brown | 5,146,406 | 422,772 | 7,397,701 | 580,569 | 638,579 | 14,186,027 |
| Carroll | 4,046,986 | 793,178 | 9,904,901 | 753,892 | 2,869,480 | 18,368,437 |
| Cass | 8,440,352 | 1,154,578 | 13,772,641 | 1,181,317 | 8,148,90 | 32,697,793 |
| Clark | 10,803,254 | 1,224,566 | 42,913,013 | 2,768,871 | 50,448,632 | 108,158,336 |
| Clay | 3,605,774 | 509,036 | 9,921,954 | 414,537 | 2,380,253 | 16,831,554 |
| Clinton | 6,657,791 | 1,038,026 | 13,587,511 | 1,591,152 | 5,831,962 | 28,706,443 |
| Crawford | 2,809,432 | 121,406 | 4,225,290 | 146,692 | 869,309 | 8,172,128 |
| Daviess | 9,207,659 | 498,784 | 10,593,165 | 449,992 | 5,268,211 | 26,017,810 |
| Dearborn | 9,947,477 | 788,618 | 26,150,032 | 1,951,613 | 10,080,755 | 48,918,494 |
| Decatur | 5,494,724 | 631,911 | 10,314,315 | 770,078 | 5,486,152 | 22,697,180 |
| Dekalb | 8,158,302 | 706,382 | 20,013,783 | 1,630,571 | 10,723,151 | 41,232,189 |
| Delaware | 19,924,155 | 3,265,301 | 34,369,900 | 3,542,314 | 37,840,037 | 98,941,707 |
| Dubois | 6,828,172 | 570,858 | 23,546,795 | 1,869,356 | 10,201,150 | 43,016,331 |
| Elkhart | 30,979,077 | 8,675,543 | 103,260,718 | 8,111,062 | 60,189,416 | 211,215,815 |
| Fayette | 5,138,003 | 283,359 | 7,246,149 | 671,735 | 6,392,574 | 19,731,820 |
| Floyd | 7,383,792 | 1,728,954 | 32,382,867 | 1,889,819 | 18,808,115 | 62,193,546 |
| Fountain | 3,498,525 | 368,222 | 7,071,291 | 479,411 | 2,679,478 | 14,096,927 |
| Franklin | 3,216,465 | 262,680 | 8,831,468 | 724,385 | 1,502,652 | 14,537,649 |
| Fulton | 4,100,016 | 557,586 | 7,761,842 | 1,489,573 | 3,404,898 | 17,313,915 |
| Gibson | 10,462,433 | 843,774 | 17,149,597 | 1,084,018 | 14,586,107 | 44,125,929 |
| Grant | 13,568,159 | 1,153,600 | 21,180,176 | 2,761,741 | 23,314,669 | 61,978,345 |
| Greene | 5,795,192 | 823,111 | 9,641,098 | 735,245 | 2,033,770 | 19,028,417 |
| Hamilton | 52,100,346 | 11,847,457 | 185,086,186 | 11,579,075 | 139,793,149 | 400,406,213 |
| Hancock | 11,598,069 | 5,334,937 | 39,501,401 |  | 12,304,078 | 68,738,485 |
| Harrison | 6,113,047 | 560,432 | 16,045,776 | 1,333,590 | 1,249,155 | 25,302,000 |
| Hendricks | 21,285,479 | 9,384,119 | 100,508,656 | 5,294,256 | 51,720,130 | 188,192,640 |
| Henry | 8,825,028 | 1,141,477 | 17,378,610 | 2,136,172 | 8,664,433 | 38,145,719 |
| Howard | 17,880,782 | 2,395,202 | 34,603,716 | 4,339,469 | 32,438,186 | 91,657,355 |
| Huntington | 6,661,141 | 734,187 | 11,879,354 | 1,562,775 | 10,352,924 | 31,190,381 |
| Jackson | 7,194,193 | 584,197 | 16,471,497 | 1,907,799 | 9,996,252 | 36,153,938 |
| Jasper | 6,516,135 | 811,792 | 15,844,941 | 1,667,724 | 3,541,531 | 28,382,122 |
| Jay | 4,897,315 | 379,689 | 9,722,551 | 815,411 | 4,753,691 | 20,568,656 |
| Jefferson | 7,267,462 | 602,535 | 12,102,317 | 1,066,166 | 6,735,528 | 27,774,008 |
| Jennings | 5,220,176 | 422,810 | 9,916,126 | 426,087 | 4,730,419 | 20,715,618 |
| Johnson | 15,827,851 | 667,314 | 74,019,142 | 6,723,058 | 43,334,212 | 140,571,577 |
| Knox | 7,345,677 | 2,138,076 | 12,832,148 | 1,176,205 | 8,165,647 | 31,657,753 |
| Kosciusko | 10,804,110 | 4,027,965 | 40,540,102 | 3,302,915 | 18,833,259 | 77,508,351 |
| Lagrange | 5,397,127 | 830,373 | 14,281,969 | 1,320,205 | 4,856,320 | 26,685,994 |
| Lake | 119,508,570 | 18,614,868 | 210,775,777 | 26,074,699 | 287,887,977 | 662,861,892 |
| Laporte | 52,655,013 | 4,355,311 | 86,205,834 | 11,592,036 | 68,122,073 | 222,930,267 |
| Lawrence | 7,270,047 | 763,986 | 18,077,716 | 1,843,217 | 10,175,801 | 38,130,767 |
| Madison | 19,478,961 | 2,273,379 | 48,341,701 | 5,278,161 | 35,202,708 | 110,574,910 |
| Marion | 130,012,984 | 65,861,806 | 396,410,262 | 40,203,341 | 375,576,154 | 1,008,064,547 |
| Marshall | 7,720,224 | 2,014,991 | 18,346,965 | 2,471,310 | 12,630,108 | 43,183,598 |
| Martin | 1,753,956 | 209,116 | 3,567,525 | 83,564 | 779,790 | 6,393,951 |
| Miami | 6,005,909 | 498,446 | 10,800,154 | 388,522 | 6,192,342 | 23,885,373 |
| Monroe | 21,489,003 | 4,601,374 | 37,143,611 | 7,517,332 | 38,081,794 | 108,833,113 |
| Montgomery | 7,408,571 | 1,032,749 | 21,204,239 | 1,798,178 | 8,341,066 | 39,784,804 |
| Morgan | 7,753,506 | 5,080,692 | 25,009,378 | 2,073,156 | 9,238,877 | 49,155,608 |
| Newton | 5,303,282 | 758,226 | 7,828,568 | 1,254,285 | 1,082,009 | 16,226,370 |
| Noble | 8,096,860 | 1,401,668 | 18,841,544 | 2,580,002 | 11,013,826 | 41,933,900 |
| Ohio | 1,084,297 | 63,931 | 897,113 | 91,309 | 362,278 | 2,498,928 |
| Orange | 2,641,586 | 170,706 | 6,489,657 | 510,334 | 3,703,594 | 13,515,877 |
| Owen | 3,129,864 | 267,302 | 9,553,811 | 730,467 | 1,000,199 | 14,681,643 |
| Parke | 3,366,485 | 580,587 | 7,288,520 | 267,333 | 930,754 | 12,433,680 |
| Perry | 3,274,178 | 154,860 | 6,645,446 | 816,061 | 4,004,494 | 14,895,040 |
| Pike | 5,561,773 | 343,721 | 6,732,033 | 528,242 | 1,120,870 | 14,286,640 |
| Porter | 40,121,298 | 6,519,788 | 86,228,795 | 8,527,941 | 61,274,093 | 202,671,915 |
| Posey | 9,649,821 | 1,676,501 | 14,729,304 | 1,466,418 | 4,418,213 | 31,940,258 |
| Pulaski | 4,385,980 | 462,683 | 4,512,340 | 803,611 | 942,838 | 11,107,451 |
| Putnam | 4,911,403 | 438,830 | 19,212,104 | 547,249 | 5,251,201 | 30,360,787 |
| Randolph | 5,279,092 | 627,869 | 9,377,397 | 461,682 | 5,471,330 | 21,217,370 |
| Ripley | 3,318,561 | 316,416 | 12,246,742 | 671,784 | 2,803,171 | 19,356,674 |
| Rush | 4,186,789 | 474,949 | 7,172,770 | 208,084 | 3,762,160 | 15,804,751 |
| St Joseph | 46,928,759 | 13,948,773 | 90,248,358 | 17,628,876 | 139,210,473 | 307,965,239 |
| Scott | 4,156,470 | 381,080 | 8,907,783 | 480,534 | 4,179,225 | 18,105,091.30 |
| Shelby | 7,248,342 | 862,486 | 23,065,956 | 631,271 | 12,304,796 | 44,112,850 |
| Spencer | 6,740,486 | 734,568 | 10,030,085 | 1,473,873 | 4,094,810 | 23,073,823 |
| Starke | 4,158,562 | 1,037,533 | 10,798,223 | 1,299,270 | 2,557,566 | 19,851,154 |
| Steuben | 6,821,855 | 1,284,525 | 18,944,070 | 1,329,429 | 7,312,362 | 35,692,240 |
| Sullivan | 5,836,016 | 899,005 | 9,737,735 | 1,043,555 | 1,504,076 | 19,020,387 |
| Switzerland | 2,131,526 | 192,161 | 3,244,840 | 176,766 | 378,426 | 6,123,719 |
| Tippecanoe | 26,436,972 | 2,243,400 | 68,123,707 | 5,771,850 | 55,441,639 | 158,017,568 |
| Tipton | 3,365,932 | 670,179 | 7,166,036 | 818,809 | 3,359,638 | 15,380,594 |
| Union | 1,702,744 | 126,597 | 4,205,795 | 438,412 | 665,450 | 7,138,998 |
| Vanderburgh | 44,272,829 | 3,750,873 | 39,420,816 | 12,132,758 | 68,446,780 | 168,024,056 |
| Vermillion | 6,471,317 | 749,502 | 6,932,124 | 934,933 | 1,444,967 | 16,532,843 |
| Vigo | 24,507,182 | 1,477,247 | 26,142,619 | 4,826,276 | 38,517,282 | 95,470,606 |
| Wabash | 4,659,608 | 900,470 | 10,612,902 | 816,678 | 8,347,289 | 25,336,947 |
| Warren | 3,076,205 | 236,225 | 4,179,583 | 233,925 | 576,123 | 8,302,061 |
| Warrick | 14,651,097 | 1,691,853 | 25,470,068 | 3,419,468 | 7,310,011 | 52,542,497 |
| Washington | 4,988,682 | 644,733 | 10,397,077 | 361,321 | 3,400,955 | 19,792,769 |
| Wayne | 15,783,668 | 1,954,104 | 19,508,374 | 2,276,770 | 23,816,639 | 63,339,555 |
| Wells | 3,827,259 | 456,698 | 10,911,268 | 1,268,188 | 3,441,057 | 19,904,469 |
| White | 6,839,653 | 698,143 | 13,339,151 | 767,406 | 3,994,796 | 25,639,148 |
| Whitley | 5,555,586 | 1,113,402 | 13,156,633 | 1,308,077 | 4,644,285 | 25,777,984 |
| Totals | \$1,221,305,296 | \$ 235,294,495 | \$2,806,723,160 | \$ 289,797,468 | \$ 2,185,812,973 | \$ 6,738,933,392 |

## State of Indiana

## Property Tax Schedules <br> For Year Ended December 31, 2010 Payable 2011

## In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana

 Department of Local Government Finance.Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Not all counties completed 2011 property tax billings in 2011, because of a delay in indexing property values for market value changes. On the following schedules, where applicable, it has been noted that the data is not available. In the 2013 comprehensive annual report complete schedules for 2011 payable property taxes will be included.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. In some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit, if applicable. The local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the locally funded homestead credits are shown in separate columns.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by the county auditor and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the county auditor based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is a residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by the county auditor and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2011 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

## State of Indiana

Assessed Value and Current Property Tax Levied by County
Payable 2011
(amounts expressed in thousands)

| County | Assessed Value |  | Net Tax Levied |  |
| :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,320,330 | \$ | 27,777 |
| Allen |  | 13,280,252 |  | 317,039 |
| Bartholomew |  | 4,063,681 |  | 87,211 |
| Benton |  | 712,974 |  | 10,197 |
| Blackford |  | 386,248 |  | 9,131 |
| Boone |  | 3,889,625 |  | 70,834 |
| Brown |  | 1,255,214 |  | 11,966 |
| Carroll |  | 1,022,523 |  | 14,971 |
| Cass |  | 1,226,332 |  | 25,989 |
| Clark |  | 4,773,396 |  | 96,869 |
| Clay |  | 813,511 |  | 12,412 |
| Clinton |  | 1,360,154 |  | 23,899 |
| Crawford |  | 285,118 |  | 7,149 |
| Daviess |  | 1,126,894 |  | 23,170 |
| Dearborn |  | 2,411,643 |  | 44,029 |
| Decatur |  | 1,345,410 |  | 21,827 |
| Dekalb |  | 2,228,058 |  | 38,850 |
| Delaware |  | 3,439,760 |  | 81,846 |
| Dubois |  | 2,115,936 |  | 42,310 |
| Elkhart |  | 8,485,856 |  | 194,988 |
| Fayette |  | 662,245 |  | 15,056 |
| Floyd |  | 3,165,195 |  | 61,364 |
| Fountain |  | 721,837 |  | 12,188 |
| Franklin |  | 972,524 |  | 13,405 |
| Fulton |  | 964,935 |  | 14,989 |
| Gibson |  | 2,143,560 |  | 40,403 |
| Grant |  | 2,221,441 |  | 48,844 |
| Greene |  | 856,721 |  | 18,083 |
| Hamilton |  | 19,848,357 |  | 399,988 |
| Hancock |  | 2,928,210 |  | 61,475 |
| Harrison |  | 1,632,138 |  | 19,793 |
| Hendricks |  | 7,682,141 |  | 172,919 |
| Henry |  | 1,435,499 |  | 30,863 |
| Howard |  | 3,433,244 |  | 81,052 |
| Huntington |  | 1,299,240 |  | 27,676 |
| Jackson |  | 1,787,897 |  | 32,186 |
| Jasper |  | 2,559,276 |  | 20,677 |
| Jay |  | 822,011 |  | 18,084 |
| Jefferson |  | 1,217,624 |  | 26,258 |
| Jennings |  | 850,912 |  | 19,074 |
| Johnson |  | 6,062,020 |  | 126,293 |
| Knox |  | 1,498,553 |  | 30,978 |
| Kosciusko |  | 5,535,256 |  | 73,348 |
| Lagrange |  | 1,984,693 |  | 25,242 |
| Lake |  | 21,806,876 |  | 638,186 |
| Laporte |  | 6,346,794 |  | 125,301 |
| Lawrence |  | 1,290,758 |  | 28,904 |
| Madison |  | 3,668,943 |  | 95,211 |
| Marion |  | 39,777,687 |  | 968,360 |
| Marshall |  | 2,600,839 |  | 40,863 |
| Martin |  | 314,247 |  | 6,121 |
| Miami |  | 985,109 |  | 15,309 |


| County | Assessed Value | Net Tax Levied |
| :---: | :---: | :---: |
| Monroe | 6,489,965 | 110,526 |
| Montgomery | 1,880,686 | 33,333 |
| Morgan | 3,048,892 | 29,013 |
| Newton | 760,238 | 15,110 |
| Noble | 2,028,247 | 40,047 |
| Ohio | 262,328 | 2,560 |
| Orange | 749,032 | 11,867 |
| Owen | 618,434 | 13,043 |
| Parke | 717,636 | 9,219 |
| Perry | 616,604 | 13,334 |
| Pike | 664,271 | 13,851 |
| Porter | 9,505,226 | 182,230 |
| Posey | 1,843,199 | 29,619 |
| Pulaski | 706,975 | 7,918 |
| Putnam | 1,686,413 | 26,616 |
| Randolph | 959,738 | 19,029 |
| Ripley | 1,227,581 | 17,385 |
| Rush | 822,392 | 13,495 |
| St Joseph | 9,628,144 | 266,238 |
| Scott | 744,742 | 16,026 |
| Shelby | 2,276,846 | 40,784 |
| Spencer | 1,487,978 | 23,454 |
| Starke | 961,312 | 16,983 |
| Steuben | 3,008,196 | 31,760 |
| Sullivan | 869,072 | 17,951 |
| Switzerland | 471,289 | 5,662 |
| Tippecanoe | 6,972,063 | 146,134 |
| Tipton | 839,257 | 14,460 |
| Union | 307,594 | 6,527 |
| Vanderburgh | 7,701,602 | 165,443 |
| Vermillion | 781,070 | 14,636 |
| Vigo | 3,899,016 | 90,521 |
| Wabash | 1,198,524 | 17,067 |
| Warren | 502,232 | 7,144 |
| Warrick | 2,872,995 | 46,168 |
| Washington | 838,416 | 17,139 |
| Wayne | 2,410,698 | 58,924 |
| Wells | 1,229,140 | 17,596 |
| White | 1,679,806 | 24,196 |
| Whitley | 1,461,092 | 24,347 |
| Total | \$ 291,348,635 | 6,128,314 |
| LOIT Property Tax |  |  |
| Replacement Credit |  | 80,037 |
| COIT Homestead Credit |  | 38,806 |
| CEDIT Homestead Credit |  | 50,987 |
| LOIT Homestead Credit |  | 18,039 |
| LOIT Residential Property |  |  |
| Tax Replacement Credit |  | 18,441 |
| Circuit Breaker Credits |  | 618,309 |
| Total Current Tax Levy |  | $\underline{\text { \$ 6,952,933 }}$ |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2011 by County

| County |  | Value of <br> Land |  | $\begin{array}{r} \begin{array}{r} \text { Value } \\ \text { of } \end{array} \\ \text { Improvements } \end{array}$ |  | Total Value of Land and Improvements |  | Standard Deduction |  | Supplemental Standard Deduction |  | Mortgage and Contract Deduction |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 474,681,700 | \$ | 1,426,005,400 | \$ | 1,900,687,100 | \$ | 391,146,550 | \$ | 240,413,484 | \$ | 18,221,961 |
| Allen |  | 4,083,777,200 |  | 15,692,725,698 |  | 19,776,502,898 |  | 3,998,807,379 |  | 2,843,594,552 |  | 218,231,877 |
| Bartholomew |  | 1,346,391,700 |  | 3,945,236,680 |  | 5,291,628,380 |  | 877,279,780 |  | 708,369,748 |  | 39,361,950 |
| Benton |  | 398,122,900 |  | 322,998,800 |  | 721,121,700 |  | 98,527,090 |  | 40,836,358 |  | 4,854,700 |
| Blackford |  | 159,572,300 |  | 393,916,950 |  | 553,489,250 |  | 142,467,340 |  | 51,001,943 |  | 7,065,176 |
| Boone |  | 1,564,913,500 |  | 4,211,578,700 |  | 5,776,492,200 |  | 738,387,840 |  | 1,032,372,066 |  | 39,242,550 |
| Brown |  | 610,903,300 |  | 1,057,533,200 |  | 1,668,436,500 |  | 208,412,100 |  | 174,038,059 |  | 9,376,250 |
| Carroll |  | 527,813,050 |  | 825,315,960 |  | 1,353,129,010 |  | 246,333,150 |  | 125,927,296 |  | 11,462,862 |
| Cass |  | 556,622,200 |  | 1,169,266,000 |  | 1,725,888,200 |  | 405,255,810 |  | 167,982,449 |  | 19,437,326 |
| Clark |  | 1,857,039,000 |  | 5,134,253,798 |  | 6,991,292,798 |  | 1,330,144,296 |  | 932,563,174 |  | 64,733,750 |
| Clay |  | 342,990,990 |  | 862,649,200 |  | 1,205,640,190 |  | 286,945,024 |  | 127,223,011 |  | 13,750,962 |
| Clinton |  | 613,548,300 |  | 1,200,421,821 |  | 1,813,970,121 |  | 363,549,570 |  | 175,623,001 |  | 17,976,888 |
| Crawford |  | 123,494,640 |  | 278,019,800 |  | 401,514,440 |  | 100,380,600 |  | 35,690,445 |  | 5,443,296 |
| Daviess |  | 372,301,679 |  | 1,102,079,742 |  | 1,474,381,421 |  | 303,498,545 |  | 152,486,854 |  | 13,493,648 |
| Dearborn |  | 886,312,400 |  | 2,536,323,500 |  | 3,422,635,900 |  | 639,788,400 |  | 540,959,035 |  | 28,023,200 |
| Decatur |  | 542,175,400 |  | 1,262,593,550 |  | 1,804,768,950 |  | 294,586,170 |  | 175,901,278 |  | 13,472,497 |
| Dekalb |  | 633,880,700 |  | 2,004,103,100 |  | 2,637,983,800 |  | 486,460,304 |  | 297,084,220 |  | 21,958,623 |
| Delaware |  | 1,280,672,696 |  | 4,472,989,564 |  | 5,753,662,260 |  | 1,169,688,421 |  | 599,417,776 |  | 59,299,148 |
| Dubois |  | 645,488,300 |  | 2,216,692,600 |  | 2,862,180,900 |  | 525,819,890 |  | 370,847,477 |  | 21,473,774 |
| Elkhart |  | 2,616,784,800 |  | 9,157,903,800 |  | 11,774,688,600 |  | 2,067,012,906 |  | 1,459,227,967 |  | 94,321,890 |
| Fayette |  | 301,165,900 |  | 758,704,000 |  | 1,059,869,900 |  | 267,521,790 |  | 109,942,966 |  | 14,315,548 |
| Floyd |  | 954,512,510 |  | 3,912,158,003 |  | 4,866,670,513 |  | 913,284,870 |  | 790,808,193 |  | 37,548,760 |
| Fountain |  | 366,310,000 |  | 575,897,300 |  | 942,207,300 |  | 194,879,860 |  | 79,484,208 |  | 8,312,086 |
| Franklin |  | 410,995,000 |  | 1,042,775,900 |  | 1,453,770,900 |  | 284,145,840 |  | 212,009,926 |  | 10,945,062 |
| Fulton |  | 474,710,600 |  | 783,064,220 |  | 1,257,774,820 |  | 232,305,525 |  | 130,276,217 |  | 10,877,891 |
| Gibson |  | 536,229,820 |  | 1,529,026,400 |  | 2,065,256,220 |  | 384,702,700 |  | 207,388,804 |  | 17,262,138 |
| Grant |  | 865,400,100 |  | 2,597,203,400 |  | 3,462,603,500 |  | 693,645,594 |  | 302,106,114 |  | 33,609,168 |
| Greene |  | 386,466,400 |  | 895,528,080 |  | 1,281,994,480 |  | 325,142,000 |  | 124,031,047 |  | 16,940,230 |
| Hamilton |  | 7,015,068,650 |  | 21,728,365,700 |  | 28,743,434,350 |  | 3,653,715,300 |  | 5,470,905,190 |  | 215,690,530 |
| Hancock |  | 1,164,484,400 |  | 3,469,494,623 |  | 4,633,979,023 |  | 946,027,139 |  | 798,611,974 |  | 46,806,473 |
| Harrison |  | 511,953,450 |  | 1,850,552,800 |  | 2,362,506,250 |  | 480,098,700 |  | 312,987,500 |  | 21,287,914 |
| Hendricks |  | 2,967,066,700 |  | 8,777,602,928 |  | 11,744,669,628 |  | 1,936,727,544 |  | 1,861,288,646 |  | 102,533,679 |
| Henry |  | 626,300,310 |  | 1,652,656,730 |  | 2,278,957,040 |  | 576,509,508 |  | 270,621,346 |  | 27,643,920 |
| Howard |  | 1,122,674,200 |  | 3,378,298,600 |  | 4,500,972,800 |  | 970,049,474 |  | 488,104,303 |  | 55,559,666 |
| Huntington |  | 508,263,150 |  | 1,541,013,930 |  | 2,049,277,080 |  | 446,394,540 |  | 235,160,978 |  | 22,607,268 |
| Jackson |  | 621,207,700 |  | 1,720,966,900 |  | 2,342,174,600 |  | 472,824,120 |  | 252,500,727 |  | 23,142,130 |
| Jasper |  | 732,520,500 |  | 1,999,604,300 |  | 2,732,124,800 |  | 387,288,420 |  | 273,569,166 |  | 16,529,550 |
| Jay |  | 338,927,200 |  | 687,434,720 |  | 1,026,361,920 |  | 221,637,972 |  | 83,512,052 |  | 10,946,972 |
| Jefferson |  | 444,708,800 |  | 1,276,783,700 |  | 1,721,492,500 |  | 373,863,900 |  | 209,300,945 |  | 18,716,350 |
| Jennings |  | 369,443,900 |  | 873,552,601 |  | 1,242,996,501 |  | 298,229,360 |  | 126,041,396 |  | 14,719,410 |
| Johnson |  | 2,131,004,900 |  | 7,110,558,281 |  | 9,241,563,181 |  | 1,703,751,735 |  | 1,444,367,583 |  | 79,466,138 |
| Knox |  | 647,367,720 |  | 1,170,100,480 |  | 1,817,468,200 |  | 349,787,306 |  | 164,096,728 |  | 18,900,616 |
| Kosciusko |  | 2,843,839,300 |  | 4,196,224,341 |  | 7,040,063,641 |  | 901,031,813 |  | 777,937,477 |  | 40,219,100 |
| Lagrange |  | 780,402,600 |  | 1,868,421,800 |  | 2,648,824,400 |  | 393,615,120 |  | 323,368,869 |  | 17,202,668 |
| Lake |  | 7,597,873,200 |  | 24,075,820,380 |  | 31,673,693,580 |  | 5,757,310,330 |  | 4,953,979,018 |  | 332,813,443 |
| Laporte |  | 2,331,088,890 |  | 5,987,703,300 |  | 8,318,792,190 |  | 1,289,137,160 |  | 946,537,967 |  | 54,325,892 |
| Lawrence |  | 396,354,970 |  | 1,635,481,970 |  | 2,031,836,940 |  | 518,597,120 |  | 244,443,690 |  | 27,052,776 |
| Madison |  | 1,267,966,300 |  | 4,613,956,900 |  | 5,881,923,200 |  | 1,490,867,341 |  | 704,510,290 |  | 73,929,735 |
| Marion |  | 11,317,788,700 |  | 43,534,784,600 |  | 54,852,573,300 |  | 9,440,696,201 |  | 6,769,562,956 |  | 500,348,046 |
| Marshall |  | 1,114,564,100 |  | 2,426,477,600 |  | 3,541,041,700 |  | 548,253,960 |  | 381,180,734 |  | 27,443,620 |
| Martin |  | 115,250,100 |  | 313,978,100 |  | 429,228,200 |  | 104,897,974 |  | 40,717,140 |  | 4,823,988 |
| Miami |  | 437,585,080 |  | 1,058,283,900 |  | 1,495,868,980 |  | 359,776,704 |  | 153,658,423 |  | 19,395,070 |
| Monroe |  | 2,381,737,050 |  | 6,707,974,700 |  | 9,089,711,750 |  | 1,237,823,757 |  | 1,219,277,938 |  | 61,233,552 |
| Montgomery |  | 755,409,500 |  | 1,612,088,920 |  | 2,367,498,420 |  | 450,736,984 |  | 226,275,393 |  | 22,619,978 |
| Morgan |  | 1,211,428,500 |  | 3,349,581,500 |  | 4,561,010,000 |  | 857,689,665 |  | 683,313,399 |  | 36,401,250 |
| Newton |  | 384,018,400 |  | 579,141,900 |  | 963,160,300 |  | 173,564,520 |  | 92,961,178 |  | 7,650,250 |
| Noble |  | 824,632,300 |  | 1,969,228,898 |  | 2,793,861,198 |  | 527,062,414 |  | 319,169,091 |  | 22,783,000 |
| Ohio |  | 93,388,300 |  | 291,035,000 |  | 384,423,300 |  | 76,298,940 |  | 49,714,389 |  | 3,494,700 |
| Orange |  | 249,744,080 |  | 781,945,180 |  | 1,031,689,260 |  | 196,698,744 |  | 80,210,991 |  | 8,418,328 |
| Owen |  | 305,271,500 |  | 654,472,800 |  | 959,744,300 |  | 240,533,900 |  | 106,862,581 |  | 12,028,283 |
| Parke |  | 355,473,600 |  | 570,599,700 |  | 926,073,300 |  | 161,751,180 |  | 79,018,107 |  | 9,424,474 |
| Perry |  | 206,124,850 |  | 660,675,370 |  | 866,800,220 |  | 206,917,640 |  | 87,379,235 |  | 9,933,886 |
| Pike |  | 196,643,130 |  | 412,975,100 |  | 609,618,230 |  | 134,434,640 |  | 51,578,051 |  | 6,479,930 |
| Porter |  | 3,423,422,100 |  | 9,984,209,249 |  | 13,407,631,349 |  | 2,065,126,582 |  | 2,274,302,888 |  | 105,077,623 |
| Posey |  | 522,600,709 |  | 1,309,600,700 |  | 1,832,201,409 |  | 334,680,410 |  | 241,986,098 |  | 14,087,090 |
| Pulaski |  | 351,086,200 |  | 520,354,400 |  | 871,440,600 |  | 146,858,030 |  | 65,243,019 |  | 6,966,928 |
| Putnam |  | 617,666,400 |  | 1,624,816,800 |  | 2,242,483,200 |  | 413,072,490 |  | 269,220,717 |  | 18,845,824 |
| Randolph |  | 463,157,500 |  | 847,481,500 |  | 1,310,639,000 |  | 277,305,360 |  | 101,166,050 |  | 11,687,186 |
| Ripley |  | 499,430,900 |  | 1,253,084,700 |  | 1,752,515,600 |  | 345,250,020 |  | 235,554,026 |  | 17,770,146 |
| Rush |  | 441,026,500 |  | 621,573,700 |  | 1,062,600,200 |  | 197,081,577 |  | 94,660,241 |  | 9,184,800 |
| St Joseph |  | 2,398,664,600 |  | 12,291,175,070 |  | 14,689,839,670 |  | 2,887,025,710 |  | 1,951,995,352 |  | 149,531,839 |
| Scott |  | 287,632,800 |  | 806,243,200 |  | 1,093,876,000 |  | 259,613,690 |  | 114,730,002 |  | 11,901,456 |
| Shelby |  | 700,848,620 |  | 2,165,073,500 |  | 2,865,922,120 |  | 516,381,880 |  | 331,418,508 |  | 24,047,356 |
| Spencer |  | 334,275,710 |  | 1,039,621,100 |  | 1,373,896,810 |  | 245,207,030 |  | 124,982,120 |  | 10,430,550 |
| Starke |  | 454,909,000 |  | 917,591,800 |  | 1,372,500,800 |  | 283,390,980 |  | 135,723,087 |  | 12,097,720 |
| Steuben |  | 1,892,749,000 |  | 1,846,131,800 |  | 3,738,880,800 |  | 401,281,791 |  | 382,529,831 |  | 19,927,652 |
| Sullivan |  | 347,531,041 |  | 533,837,500 |  | 881,368,541 |  | 191,683,020 |  | 66,052,938 |  | 11,056,932 |
| Switzerland |  | 135,302,500 |  | 463,661,463 |  | 598,963,963 |  | 102,671,479 |  | 48,688,925 |  | 4,803,796 |
| Tippecanoe |  | 2,061,184,364 |  | 7,345,399,325 |  | 9,406,583,689 |  | 1,541,558,280 |  | 1,176,254,898 |  | 74,945,086 |
| Tipton |  | 380,175,300 |  | 762,722,700 |  | 1,142,898,000 |  | 211,412,700 |  | 123,355,005 |  | 10,126,550 |
| Union |  | 160,059,000 |  | 252,830,200 |  | 412,889,200 |  | 85,709,220 |  | 41,011,348 |  | 4,074,450 |
| Vanderburgh |  | 2,702,049,250 |  | 8,516,531,800 |  | 11,218,581,050 |  | 1,982,209,560 |  | 1,344,455,495 |  | 93,339,008 |
| Vermilion |  | 238,866,800 |  | 529,041,250 |  | 767,908,050 |  | 168,221,772 |  | 68,426,518 |  | 9,064,746 |
| Vigo |  | 923,409,100 |  | 4,184,198,690 |  | 5,107,607,790 |  | 1,029,905,940 |  | 555,189,322 |  | 54,219,198 |
| Wabash |  | 481,242,800 |  | 1,265,888,600 |  | 1,747,131,400 |  | 386,121,540 |  | 185,654,776 |  | 18,050,156 |
| Warren |  | 310,083,200 |  | 330,992,500 |  | 641,075,700 |  | 106,004,100 |  | 53,092,767 |  | 5,178,106 |
| Warrick |  | 927,794,798 |  | 3,057,279,370 |  | 3,985,074,168 |  | 760,218,070 |  | 645,393,600 |  | 38,064,364 |
| Washington |  | 390,097,300 |  | 873,266,060 |  | 1,263,363,360 |  | 309,450,180 |  | 138,170,872 |  | 12,999,758 |
| Wayne |  | 891,458,600 |  | 2,790,161,200 |  | 3,681,619,800 |  | 746,349,960 |  | 368,959,244 |  | 36,083,854 |
| Wells |  | 468,777,800 |  | 1,257,227,500 |  | 1,726,005,300 |  | 355,637,787 |  | 202,878,345 |  | 16,923,612 |
| White |  | 851,289,700 |  | 1,213,671,600 |  | 2,064,961,300 |  | 305,172,279 |  | 194,856,243 |  | 12,454,272 |
| Whitley |  | 510,409,500 |  | 1,589,278,700 |  | 2,099,688,200 |  | 440,794,590 |  | 281,935,451 |  | 20,235,492 |
| $\underline{\text { Totals }}$ | \$ | 102,468,054,207 | \$ | 306,097,749,395 | \$ | 408,565,803,602 | \$ | 72,950,116,496 | \$ | 54,308,220,805 | \$ | 3,676,761,346 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2011 by County
continued

| County |  | Veterans' <br> Deduction |  | Age 65 Deduction |  | Blind and/or Disabled Deduction |  | Energy System Deduction |  | Rehab, Urban Dev or Revit Deduction | InvestmentDeduction(Outside EnterpriseZone) |  | Enterprise ZoneInvestmentDeduction(Within EnterpriseZone) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 2,858,060 | \$ | 8,567,809 | \$ | 3,452,061 | \$ | 5,025,600 | \$ | 4,948,810 | \$ |  | \$ |  |
| Allen |  | 49,041,814 |  | 80,724,641 |  | 12,800,439 |  | 18,413,700 |  | 166,039,643 |  |  |  | 3,726,131 |
| Bartholomew |  | 12,296,403 |  | 19,795,008 |  | 4,049,105 |  | 5,455,700 |  | 44,479,000 |  | 1,596,500 |  |  |
| Benton |  | 985,415 |  | 2,945,832 |  | 744,026 |  | 117,900 |  | 1,564,802 |  |  |  |  |
| Blackford |  | 3,361,093 |  | 6,715,856 |  | 2,253,706 |  | 776,900 |  | 2,189,113 |  |  |  |  |
| Boone |  | 7,502,567 |  | 8,089,682 |  | 2,397,308 |  | 5,882,900 |  | 111,385,830 |  |  |  |  |
| Brown |  | 5,315,985 |  | 3,081,408 |  | 1,355,152 |  | 1,134,940 |  |  |  |  |  |  |
| Carroll |  | 4,080,632 |  | 5,327,330 |  | 1,402,434 |  | 1,692,600 |  | 950,320 |  |  |  |  |
| Cass |  | 8,487,746 |  | 14,796,094 |  | 2,605,636 |  | 456,500 |  | 1,899,934 |  | 6,650 |  |  |
| Clark |  | 27,325,896 |  | 26,576,920 |  | 17,350,795 |  | 1,201,600 |  | 40,249,845 |  |  |  | 68,479,67 |
| Clay |  | 6,505,188 |  | 7,966,228 |  | 2,813,783 |  | 428,800 |  | 2,988,184 |  |  |  |  |
| Clinton |  | 5,152,868 |  | 11,165,018 |  | 2,684,428 |  | 1,578,800 |  | 9,718,539 |  |  |  |  |
| Crawford |  | 3,263,004 |  | 4,463,588 |  | 2,814,088 |  | 139,900 |  |  |  |  |  |  |
| Daviess |  | 6,116,300 |  | 8,870,632 |  | 3,848,252 |  | 1,406,986 |  | 1,964,500 |  |  |  |  |
| Dearborn |  | 11,068,976 |  | 10,701,916 |  | 5,309,622 |  | 1,546,500 |  | 3,472,740 |  |  |  |  |
| Decatur |  | 3,613,976 |  | 7,515,269 |  | 2,429,259 |  | 5,051,566 |  | 111,357,860 |  |  |  |  |
| Dekalb |  | 9,632,225 |  | 10,695,294 |  | 1,176,413 |  | 7,267,700 |  | 14,725,588 |  | 2,450 |  |  |
| Delaware |  | 21,132,568 |  | 43,628,824 |  | 17,228,133 |  |  |  | 14,654,654 |  | 43,400 |  |  |
| Dubois |  | 6,216,340 |  | 9,893,494 |  | 2,212,906 |  | 8,901,800 |  | 101,250 |  |  |  |  |
| Elkhart |  | 28,854,718 |  | 39,831,274 |  | 11,876,574 |  | 2,328,300 |  | 20,770,194 |  |  |  | 741,500 |
| Fayette |  | 4,034,343 |  | 11,320,844 |  | 3,951,433 |  | 329,800 |  | 4,702,971 |  |  |  | 376,600 |
| Floyd |  | 18,145,982 |  | 15,279,595 |  | 10,059,148 |  | 884,300 |  | 19,259,256 |  |  |  | 3,250,372 |
| Fountain |  | 2,593,137 |  | 8,380,164 |  | 1,658,596 |  |  |  | 508,260 |  |  |  |  |
| Franklin |  | 3,800,935 |  | 7,393,724 |  | 3,188,998 |  | 3,619,200 |  |  |  | 46,370 |  |  |
| Fulton |  | 4,332,687 |  | 6,585,332 |  | 2,076,797 |  | 2,316,300 |  | 4,211,789 |  | 388,595 |  |  |
| Gibson |  | 7,181,166 |  | 10,783,464 |  | 4,888,600 |  | 482,100 |  | 25,899,270 |  |  |  |  |
| Grant |  | 27,559,613 |  | 22,844,468 |  | 6,217,909 |  | 2,310,460 |  | 94,392,655 |  |  |  |  |
| Greene |  | 9,714,768 |  | 14,936,362 |  | 5,507,338 |  | 329,400 |  |  |  |  |  |  |
| Hamilton |  | 31,708,979 |  | 18,828,212 |  | 6,865,090 |  | 4,768,424 |  | 121,378,812 |  |  |  |  |
| Hancock |  | 19,123,028 |  | 12,457,614 |  | 3,003,927 |  |  |  | 73,649,040 |  | 245,880 |  |  |
| Harrison |  | 11,137,928 |  | 10,298,256 |  | 6,687,178 |  | 803,400 |  |  |  | 1,189,160 |  |  |
| Hendricks |  | 31,929,360 |  | 20,076,020 |  | 7,432,214 |  | 3,305,390 |  | 392,425,299 |  |  |  |  |
| Henry |  | 9,212,837 |  | 20,288,970 |  | 6,536,638 |  | 1,294,260 |  | 11,084,760 |  |  |  |  |
| Howard |  | 23,968,906 |  | 25,832,254 |  | 7,936,564 |  | 6,417,990 |  | 4,316,335 |  | 23,800 |  |  |
| Huntington |  | 10,003,735 |  | 11,888,606 |  | 4,631,626 |  | 10,385,712 |  | 7,110,566 |  | 45,300 |  |  |
| Jackson |  | 7,463,904 |  | 16,723,818 |  | 4,357,598 |  |  |  | 10,618,910 |  |  |  |  |
| Jasper |  | 4,818,033 |  | 7,261,672 |  | 4,118,118 |  | 529,700 |  | 34,271,089 |  |  |  |  |
| Jay |  | 2,911,687 |  | 9,313,022 |  | 3,531,860 |  | 1,174,800 |  | 5,962,811 |  |  |  |  |
| Jefferson |  | 10,263,119 |  | 10,880,986 |  | 5,177,166 |  | 934,750 |  | 8,981,750 |  | 55,530 |  |  |
| Jennings |  | 5,240,267 |  | 10,354,028 |  | 5,214,478 |  | 1,239,270 |  | 13,025,630 |  |  |  |  |
| Johnson |  | 25,389,768 |  | 23,340,516 |  | 6,463,730 |  | 4,060,400 |  | 112,353,070 |  | 2,288,425 |  |  |
| Knox |  | 8,596,977 |  | 12,349,822 |  | 4,614,298 |  | 626,630 |  | 16,732,800 |  |  |  | 779,500 |
| Kosciusko |  | 10,665,780 |  | 8,273,995 |  | 5,431,807 |  | 13,115,682 |  | 22,642,110 |  |  |  |  |
| Lagrange |  | 4,537,506 |  | 5,084,096 |  | 2,071,804 |  | 1,889,300 |  | 4,341,070 |  | 239,825 |  |  |
| Lake |  | 55,896,236 |  | 137,183,024 |  | 77,303,705 |  | 1,827,782 |  | 135,007,822 |  | 1,822,451 |  | 1,542,793 |
| Laporte |  | 19,377,922 |  | 36,331,156 |  | 10,622,448 |  | 50,900 |  | 27,182,220 |  |  |  | 561,770 |
| Lawrence |  | 10,276,537 |  | 21,473,392 |  | 8,287,022 |  | 1,696,660 |  | 5,919,960 |  |  |  | 1,678,700 |
| Madison |  | 30,492,988 |  | 47,179,690 |  | 17,404,554 |  | 484,200 |  | 55,298,422 |  |  |  |  |
| Marion |  | 140,218,841 |  | 166,687,362 |  | 43,062,014 |  | 764,660 |  | 195,752,585 |  |  |  |  |
| Marshall |  | 7,898,215 |  | 13,420,276 |  | 4,726,232 |  | 1,231,074 |  | 12,388,083 |  | 11,325 |  |  |
| Martin |  | 3,215,656 |  | 3,945,801 |  | 1,550,486 |  | 1,028,100 |  | 3,663,200 |  | 286,000 |  |  |
| Miami |  | 24,697,647 |  | 7,304,218 |  | 2,595,664 |  | 1,488,864 |  | 2,463,960 |  | 109,425 |  | 1,653,100 |
| Monroe |  | 24,285,910 |  | 21,638,076 |  | 6,981,676 |  | 3,525,400 |  | 46,450,630 |  | - |  | 23,360,700 |
| Montgomery |  | 4,788,373 |  | 17,072,021 |  | 3,125,161 |  | 541,900 |  | 9,233,328 |  | 10,000 |  |  |
| Morgan |  | 13,636,165 |  | 13,962,526 |  | 4,845,732 |  | 3,352,000 |  | 11,830,760 |  |  |  |  |
| Newton |  | 2,151,876 |  | 4,201,922 |  | 1,835,636 |  | 4,200 |  | 10,343,429 |  |  |  |  |
| Noble |  | 9,405,150 |  | 15,259,452 |  | 6,165,962 |  | 11,063,000 |  | 29,942,247 |  |  |  |  |
| Ohio |  | 1,161,380 |  | 1,911,468 |  | 492,376 |  | 771,400 |  |  |  |  |  |  |
| Orange |  | 3,525,475 |  | 6,779,860 |  | 3,163,772 |  | 176,160 |  | 61,860,985 |  |  |  |  |
| Owen |  | 4,789,796 |  | 6,764,390 |  | 2,094,058 |  |  |  | 5,304,540 |  |  |  | . |
| Parke |  | 3,327,678 |  | 5,408,986 |  | 1,126,184 |  | 697,520 |  | 1,549,390 |  |  |  |  |
| Perry |  | 4,441,293 |  | 7,743,058 |  | 3,995,287 |  | 229,800 |  | 5,708,510 |  |  |  |  |
| Pike |  | 3,089,470 |  | 4,825,650 |  | 1,899,863 |  | 389,400 |  |  |  |  |  |  |
| Porter |  | 22,046,656 |  | 26,683,426 |  | 12,808,064 |  | 135,100 |  | 62,032,362 |  |  |  | - |
| Posey |  | 5,871,833 |  | 6,181,466 |  | 2,226,502 |  | 241,675 |  | 1,765,430 |  | 342,100 |  |  |
| Pulaski |  | 2,145,816 |  | 3,882,796 |  | 1,900,088 |  | 817,600 |  | 1,492,265 |  |  |  |  |
| Putnam |  | 8,394,710 |  | 8,437,759 |  | 3,364,270 |  | 1,068,100 |  | 9,427,885 |  |  |  |  |
| Randolph |  | 3,520,726 |  | 11,031,776 |  | 2,890,267 |  | 561,400 |  | 26,354,590 |  |  |  | - |
| Ripley |  | 5,029,069 |  | 7,922,556 |  | 3,421,964 |  | 3,446,350 |  | 4,297,107 |  |  |  | - |
| Rush |  | 2,090,416 |  | 6,402,600 |  | 1,406,034 |  | 652,550 |  | 3,457,161 |  |  |  |  |
| St Joseph |  | 32,352,925 |  | 67,454,386 |  | 13,297,897 |  | 1,787,740 |  | 101,834,488 |  | 1,137,680 |  | - |
| Scott |  | 5,855,187 |  | 9,847,103 |  | 7,001,087 |  |  |  | 4,134,585 |  |  |  | - |
| Shelby |  | 8,481,275 |  | 11,578,834 |  | 3,221,154 |  | 2,890,694 |  | 26,066,664 |  | 408,525 |  |  |
| Spencer |  | 4,547,551 |  | 4,786,220 |  | 1,603,452 |  | 1,096,075 |  | 2,105,490 |  |  |  | - |
| Starke |  | 3,318,992 |  | 9,292,468 |  | 7,300,063 |  | 710,476 |  | 6,241,218 |  |  |  |  |
| Steuben |  | 5,986,458 |  | 8,614,032 |  | 1,725,700 |  |  |  | 10,523,520 |  | 150,880 |  | $\cdot$ |
| Sullivan |  | 5,326,453 |  | 6,732,026 |  | 4,121,515 |  | . |  | 14,888,210 |  | 289,300 |  | - |
| Switzerland |  | 1,829,100 |  | 3,064,748 |  | 1,255,406 |  | 181,255 |  |  |  |  |  |  |
| Tippecanoe |  | 15,685,843 |  | 14,874,576 |  | 4,153,919 |  | 28,560 |  | 27,556,093 |  |  |  | . |
| Tipton |  | 4,016,974 |  | 4,437,860 |  | 481,082 |  | 3,217,700 |  | 1,120,055 |  |  |  | - |
| Union |  | 1,483,191 |  | 2,069,584 |  | 931,732 |  | 93,900 |  | 126,700 |  |  |  |  |
| Vanderburgh |  | 31,920,076 |  | 44,928,654 |  | 23,932,037 |  | 894,800 |  | 94,230,003 |  |  |  | 3,705,590 |
| Vermillion |  | 3,627,369 |  | 5,731,727 |  | 2,572,209 |  | 552,650 |  | 2,771,567 |  |  |  | 109,125 |
| Vigo |  | 20,514,908 |  | 33,220,258 |  | 12,023,201 |  | 551,200 |  | 56,655,260 |  | 284,030 |  | - |
| Wabash |  | 8,680,910 |  | 12,674,502 |  | 5,095,430 |  | 6,250,480 |  | 3,384,365 |  | $\checkmark$ |  | - |
| Warren |  | 1,603,750 |  | 3,379,952 |  | 883,136 |  | 153,000 |  | 1,164,199 |  | 161,666 |  | . |
| Warrick |  | 12,107,715 |  | 9,668,542 |  | 6,054,798 |  | 406,200 |  | 6,350,220 |  | 1,709,300 |  | - |
| Washington |  | 6,954,210 |  | 9,640,718 |  | 5,687,652 |  | 16,100 |  | 6,641,515 |  | - |  | $\cdot$ |
| Wayne |  | 12,212,013 |  | 26,755,242 |  | 12,940,646 |  | 1,120,380 |  | 29,094,364 |  | 15661927 |  | 2,465,700 |
| Wells |  | 5,484,527 |  | 7,302,053 |  | 1,146,460 |  | 4,432,362 |  | 744,420 |  | 15,661,927 |  | 79,850 |
| White |  | 4,841,279 |  | 7,855,478 |  | 2,093,664 |  | 252,318 |  | 2,370,247 |  |  |  | . |
| Whitley |  | 7,044,316 |  | 11,202,803 |  | 1,756,265 |  | 7,978,800 |  | 37,796,280 |  | - |  | - |
| Totals | \$ | 1,136,797,075 | S | 1,576,874,430 | \$ | 571,000,561 | \$ | 198,486,445 |  | 2,705,855,393 | \$ | 28,556,494 | \$ | 112,511,101 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2011 by County
continued


State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2011 by County


State of Indiana
Property Taxes Charged Payable 2011 by Fund and County

| County |  | County General Fund |  | Property Reassessment Fund |  | County Debt Sevice Fund |  | $\begin{array}{r} \text { Cumulative } \\ \text { Bridge } \\ \text { Fund } \end{array}$ |  | County Health Fund |  | Cumulative Capital Development |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 5,731,326 | \$ | 108,018 | \$ |  | \$ | 620,152 |  | 240,182 | \$ | 269,410 |
| Allen |  | 49,234,699 |  | 466,017 |  | 3,937,844 |  | 1,502,905 |  | 2,481,541 |  | 2,434,939 |
| Bartholomew |  | 11,820,607 |  | 143,739 |  | 2,235,513 |  | 1,422,255 | \$ | 945,649 |  |  |
| Benton |  | 2,065,255 |  | 86,639 |  | . |  | 300,772 |  | 119,745 |  | 108,475 |
| Blackford |  | 2,219,324 |  | 54,638 |  |  |  | 125,326 |  | 105,178 |  | 74,786 |
| Boone |  | 4,804,324 |  | 193,974 |  |  |  | 692,765 |  | 301,353 |  | 488,399 |
| Brown |  | 2,324,279 |  | 87,851 |  |  |  | 259,787 |  | 309,988 |  | 146,836 |
| Carroll |  | 2,603,648 |  | 98,251 |  |  |  | 474,879 |  | 145,450 |  | 206,134 |
| Cass |  | 6,007,949 |  | 144,663 |  |  |  | 407,281 |  | 430,649 |  | 221,445 |
| Clark |  | 5,235,698 |  | 273,303 |  | 3,131,268 |  | 312,346 |  | 894,090 |  | 702,778 |
| Clay |  | 2,161,644 |  | 360,140 |  |  |  | 202,579 |  | 281,359 |  | 154,346 |
| Clinton |  | 5,059,863 |  | 140,694 |  | - |  | 322,317 |  | 171,391 |  | 211,041 |
| Crawtord |  | 1,674,557 |  | 156,371 |  |  |  |  |  | 83,728 |  | 50,473 |
| Daviess |  | 7,360,355 |  | 194,538 |  | - |  | 526,226 |  | 185,784 |  | 257,763 |
| Dearborn |  | 5,904,287 |  | 227,901 |  | 4,699 |  | 782,383 |  | 509,841 |  | 354,774 |
| Decatur |  | 2,967,579 |  | 158,271 |  | 323,961 |  | 639,266 |  | 280,684 |  | 212,677 |
| Dekalb |  | 5,580,950 |  | 241,191 |  | 230,704 |  | 411,073 |  | 209,731 |  | 417,365 |
| Delaware |  | 12,893,893 |  | 284,063 |  | 1,719,874 |  | 1,562,348 |  | 606,863 |  |  |
| Dubois |  | 4,475,960 |  | 277,860 |  |  |  | 702,704 |  | 271,819 |  | 569,814 |
| Elkhart |  | 21,207,678 |  | 266,670 |  | - |  | 748,158 |  | 1,733,355 |  | 1,029,643 |
| Fayette |  | 3,666,815 |  | 157,694 |  | 322,897 |  | 248,382 |  | 88,378 |  | 147,296 |
| Floyd |  | 5,102,138 |  | 438,465 |  |  |  | 378,674 |  | 355,897 |  |  |
| Fountain |  | 2,425,612 |  | 170,445 |  |  |  | 384,350 |  | 196,928 |  | 127,664 |
| Franklin |  | 1,820,851 |  | 154,491 |  | 180,725 |  | 474,160 |  | 101,050 |  | 157,406 |
| Fulton |  | 3,055,360 |  | 107,814 |  | 266,646 |  | 221,403 |  | 117,440 |  | 264,721 |
| Gibson |  | 8,708,288 |  | 129,287 |  |  |  | 1,103,369 |  | 247,948 |  |  |
| Grant |  | 9,598,560 |  | 428,855 |  | 1,660,839 |  | 686,168 |  | 233,921 |  | 385,970 |
| Greene |  | 3,938,608 |  | 153,452 |  |  |  | 263,388 |  | 156,506 |  | 148,872 |
| Hamilton |  | 28,475,927 |  | 316,030 |  | 8,216,769 |  | 2,628,035 |  | 831,657 |  | 2,628,035 |
| Hancock |  | 5,805,833 |  | 233,828 |  | 2,484,418 |  | 1,328,566 |  | 217,885 |  | 884,825 |
| Harrison |  | 2,812,047 |  | 262,610 |  |  |  | 579,047 |  | 469,762 |  | 272,397 |
| Hendricks |  | 13,591,392 |  | 262,817 |  | 2,415,413 |  | 1,420,463 |  | 951,147 |  | 1,213,964 |
| Henry |  | 5,588,566 |  | 178,935 |  | 1,178,198 |  | 287,304 |  | 388,112 |  | 206,657 |
| Howard |  | 10,940,040 |  | 404,597 |  | 1,742,633 |  | 742,292 |  | 637,160 |  | 758,221 |
| Huntington |  | 5,191,065 |  | 81,269 |  |  |  | 462,783 |  | 159,152 |  |  |
| Jackson |  | 4,741,329 |  | 114,710 |  | 663,925 |  | 347,605 |  | 149,470 |  | 311,106 |
| Jasper |  | 4,484,256 |  | 337,632 |  |  |  | 250,098 |  | 85,033 |  | 520,204 |
| Jay |  | 2,976,534 |  | 91,892 |  | 660,378 |  | 459,460 |  | 149,324 |  | 351,487 |
| Jefferson |  | 5,122,115 |  | 177,091 |  |  |  | 697,086 |  |  |  | 162,428 |
| Jennings |  | 3,205,041 |  | 187,420 |  | 720,208 |  | 340,077 |  | 102,023 |  |  |
| Johnson |  | 9,094,510 |  | 462,703 |  | 1,558,299 |  | 1,297,696 |  | 276,558 |  | 1,005,183 |
| Knox |  | 5,699,033 |  | 222,647 |  |  |  | 328,436 |  | 111,939 |  |  |
| Kosciusko |  | 7,673,138 |  | 331,985 |  |  |  | 540,814 |  | 642,552 |  | 728,225 |
| Lagrange |  | 3,822,315 |  | 158,719 |  | - |  | 248,348 |  | 216,604 |  | 343,579 |
| Lake |  | 85,611,042 |  | 1,405,823 |  | 9,554,003 |  | 1,766,291 |  | 1,104,218 |  | 1,712,221 |
| Laporte |  | 22,563,800 |  | 386,083 |  |  |  | 981,754 |  | 1,908,354 |  | 761,135 |
| Lawrence |  | 4,621,130 |  | 294,136 |  | 399,269 |  | 785,545 |  | 92,139 |  | 152,384 |
| Madison |  | 16,073,086 |  | 171,343 |  |  |  | 823,552 |  | 793,153 |  |  |
| Marion |  | 112,197,117 |  | 1,523,184 |  | 907,429 |  |  |  |  |  | 4,148,247 |
| Marshall |  | 5,743,573 |  | 269,882 |  |  |  | 642,809 |  | 289,509 |  | 439,171 |
| Martin |  | 1,235,027 |  | 210,561 |  |  |  | 94,463 |  |  |  | 57,287 |
| Miami |  | 4,749,524 |  | 172,710 |  |  |  | 263,708 |  | 106,783 |  |  |
| Monroe |  | 13,858,001 |  | 482,647 |  | - |  | 1,285,048 |  | 506,779 |  | 2,009,018 |
| Montgomery |  | 4,971,835 |  | 163,155 |  | 1,770,142 |  | 438,588 |  | 119,296 |  | 342,099 |
| Morgan |  | 4,646,747 |  | 473,798 |  |  |  | 294,284 |  | 332,541 |  | 520,883 |
| Newton |  | 3,895,816 |  | 141,829 |  | $\cdot$ |  | 209,011 |  | 137,350 |  | 129,885 |
| Noble |  | 5,979,183 |  | 137,838 |  | 381,848 |  |  |  | 305,478 |  | 519,686 |
| Ohio |  | 651,420 |  | 70,544 |  |  |  | 116,962 |  | 64,513 |  | 39,075 |
| Orange |  | 1,459,870 |  | 304,597 |  |  |  | 411,618 |  |  |  | 137,206 |
| Owen |  | 1,870,978 |  | 176,439 |  | - |  | 287,241 |  | 54,196 |  | 93,338 |
| Parke |  | 2,122,317 |  | 104,063 |  |  |  | 232,903 |  | 65,128 |  | 141,582 |
| Perry |  | 2,342,086 |  | 105,206 |  |  |  | 262,514 |  | 93,683 |  | 165,825 |
| Pike |  | 4,431,959 |  | 214,439 |  |  |  | 284,407 |  | 147,063 |  | 109,487 |
| Porter |  | 28,266,739 |  | 339,642 |  | 3,829,468 |  | 424,553 |  | 934,017 |  | 1,604,810 |
| Posey |  | 6,244,545 |  | 109,012 |  |  |  | 1,816,859 |  | 307,049 |  | 357,921 |
| Pulaski |  | 3,117,951 |  | 50,963 |  | 245,614 |  | 171,293 |  | 163,507 |  | 43,177 |
| Putnam |  | 2,991,749 |  | 166,658 |  |  |  | 883,448 |  | 27,507 |  |  |
| Randolph |  | 3,599,309 |  | 185,297 |  | 489,464 |  | 305,915 |  | 173,935 |  | 175,683 |
| Ripley |  | 1,851,699 |  | 144,798 |  | . |  | 490,841 |  | 203,699 |  | 225,787 |
| Rush |  | 2,775,574 |  |  |  |  |  | 159,330 |  | 197,815 |  | 142,396 |
| St Joseph |  | 29,932,679 |  | 789,819 |  | 3,634,908 |  | 2,172,002 |  | 979,961 |  | 1,455,315 |
| Scott |  | 2,693,957 |  | 182,738 |  | 606,793 |  | 63,672 |  | 177,008 |  | 117,793 |
| Shelby |  | 4,847,111 |  | 125,285 |  | 612,050 |  | 480,603 |  | 230,032 |  | 330,672 |
| Spencer |  | 5,302,993 |  | 129,373 |  |  |  | 499,379 |  | 236,752 |  | 199,234 |
| Starke |  | 3,288,292 |  | 178,332 |  |  |  | 59,444 |  | 115,114 |  | 121,719 |
| Steuben |  | 4,309,925 |  | 209,075 |  | 1,197,699 |  | 179,207 |  | 247,903 |  | 376,334 |
| Sullivan |  | 4,962,832 |  | 103,304 |  | . |  | 316,686 |  | 93,990 |  |  |
| Switzerland |  | 1,362,241 |  | 108,735 |  |  |  | 221,705 |  | 170,398 |  | 73,902 |
| Tippecanoe |  | 19,455,944 |  | 276,653 |  | 986,329 |  | 2,104,971 |  |  |  | 1,166,755 |
| Tipton |  | 2,596,739 |  | 79,507 |  |  |  | 269,275 |  | $\cdot$ |  |  |
| Union |  | 1,252,554 |  | 57,435 |  | - |  | 100,947 |  | 109,939 |  | 55,695 |
| Vanderburgh |  | 33,886,306 |  | 348,514 |  | 2,419,493 |  | 1,910,126 |  | 2,714,390 |  | 1,226,502 |
| Vermillion |  | 5,304,520 |  | 97,289 |  |  |  | 277,649 |  | 129,470 |  | 149,676 |
| Vigo |  | 18,929,728 |  | 551,674 |  | 624,787 |  | 890,654 |  | 1,040,205 |  | 525,087 |
| Wabash |  | 3,439,967 |  | 105,653 |  | . |  | 306,734 |  | 124,966 |  | 235,163 |
| Warren |  | 2,101,679 |  | 88,782 |  | - |  | 251,299 |  | 105,836 |  | 161,513 |
| Warrick |  | 9,939,532 |  | 411,987 |  | 1,014,962 |  | 234,642 |  | 414,716 |  | 567,506 |
| Washington |  | 3,147,247 |  | 335,428 |  | 223,084 |  | 280,861 |  | 237,528 |  | 136,418 |
| Wayne |  | 12,965,820 |  | 313,092 |  | . |  | 930,814 |  | 463,292 |  | 385,019 |
| Wells |  | 3,124,947 |  | 163,198 |  | - |  | - |  | 220,016 |  |  |
| White |  | 4,299,794 |  | 101,673 |  | 618,239 |  | 852,743 |  | 196,787 |  |  |
| Whitley |  | 3,620,505 |  | 119,527 |  | 443,406 |  | 435,694 |  | 281,466 |  | 222,345 |
| Totals | \$ | 847,510,638 | \$ | 22,211,901 | s | 63,614,200 | \$ | 54,005,570 | \$ | 33,612,305 | \$ | 40,064,288 |

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County
continued

| County |  | Other <br> County <br> Funds |  | Township General Fund |  | Township Debt Service Fund |  | Township Assistance Fund |  | Township Fire Fighting Fund |  | Township Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 546,446 | \$ | 251,937 | \$ | 31,777 | \$ | 117,493 | \$ | 147,147 | \$ | 78,150 |
| Allen |  |  |  | 881,293 |  | 204,458 |  | 3,093,103 |  | 943,446 |  | 1,111,045 |
| Bartholomew |  | 98,347 |  | 225,807 |  | 207,262 |  | 746,421 |  | 417,858 |  | 201,352 |
| Benton |  | 467,007 |  | 104,520 |  | 5,115 |  | 36,822 |  | 134,851 |  | 38,508 |
| Blackiord |  | 408,419 |  | 61,142 |  | 8,009 |  | 151,696 |  | 61,850 |  | 4,495 |
| Boone |  | 1,091,105 |  | 175,701 |  | 5,724 |  | 150,893 |  | 698,908 |  | 8,430 |
| Brown |  | 434,234 |  | 56,487 |  |  |  | 38,994 |  | 45,881 |  | 78,893 |
| Carroll |  | 127,272 |  | 153,556 |  | 23,040 |  | 90,572 |  | 177,475 |  | 118,363 |
| Cass |  | 1,298,625 |  | 183,374 |  | 159,473 |  | 194,185 |  | 477,607 |  | 68,158 |
| Clark |  | 882,377 |  | 309,843 |  |  |  | 478,393 |  | 70,288 |  | 60,161 |
| Clay |  | 59,487 |  | 144,917 |  |  |  | 56,378 |  | 208,561 |  | 32,132 |
| Clinton |  | 213,599 |  | 235,395 |  | 43,788 |  | 240,403 |  | 193,132 |  | 282,873 |
| Crawford |  | 446,942 |  | 55,616 |  |  |  | 24,078 |  |  |  |  |
| Daviess |  | 192,593 |  | 154,644 |  |  |  | 154,611 |  | 122,250 |  | 42,987 |
| Dearborn |  | 998,536 |  | 123,601 |  |  |  | 86,432 |  | 523,100 |  | 13,006 |
| Decatur |  | 523,036 |  | 172,192 |  |  |  | 30,165 |  | 277,754 |  | 95,765 |
| Dekalb |  | 226,510 |  | 204,337 |  |  |  | 89,292 |  | 227,980 |  | 44,164 |
| Delaware |  |  |  | 423,635 |  | 175,154 |  | 1,301,321 |  | 734,683 |  | 266,877 |
| Dubois |  | 114,768 |  | 159,343 |  |  |  | 65,377 |  | 254,765 |  | 50,636 |
| Elkhart |  | 4,386,820 |  | 1,283,301 |  | 720,658 |  | 1,148,084 |  | 1,988,484 |  | 2,446,527 |
| Fayette |  | 82,024 |  | 58,440 |  |  |  | 89,190 |  | 65,053 |  |  |
| Floyd |  | 918,397 |  | 81,084 |  |  |  | 152,041 |  | 69,425 |  | 36,480 |
| Fountain |  |  |  | 76,294 |  | 25,856 |  | 105,047 |  | 102,246 |  | 34,239 |
| Franklin |  | 137,973 |  | 97,894 |  |  |  | 56,532 |  | 77,858 |  | 6,536 |
| Fulton |  | - |  | 93,369 |  | 3,632 |  | 37,767 |  | 335,583 |  | 72,770 |
| Gibson |  | - |  | 359,377 |  |  |  | 170,450 |  | 236,095 |  | 42,118 |
| Grant |  | - |  | 270,159 |  | 64,346 |  | 316,295 |  | 375,578 |  | 81,964 |
| Greene |  | - |  | 122,045 |  | 62,063 |  | 153,868 |  | 240,681 |  | 99,091 |
| Hamilton |  | 2,960,698 |  | 414,778 |  | 5,300,472 |  | 614,572 |  | 4,384,708 |  | 244,699 |
| Hancock |  |  |  | 208,975 |  | 1,143,600 |  | 110,857 |  | 194,557 |  | 3,080,065 |
| Harrison |  | 1,366,877 |  | 122,079 |  |  |  | 81,245 |  | 130,081 |  | 171,338 |
| Hendricks |  | 269,075 |  | 406,197 |  | 3,577,224 |  | 193,955 |  | 2,072,927 |  | 1,706,953 |
| Henry |  | 109,629 |  | 240,187 |  | 65,603 |  | 124,617 |  | 555,640 |  | 80,894 |
| Howard |  | 2,889,521 |  | 154,666 |  |  |  | 1,488,220 |  | 381,837 |  | 148,047 |
| Huntington |  | 230,263 |  | 83,111 |  | 9,545 |  | 21,911 |  | 243,613 |  | 119,966 |
| Jackson |  | 349,343 |  | 194,056 |  |  |  | 129,274 |  | 23,150 |  | 47,650 |
| Jasper |  | 927,863 |  | 199,834 |  |  |  | 71,607 |  | 270,174 |  | 173,574 |
| Jay |  | 545,226 |  | 80,272 |  |  |  | 123,698 |  | 132,988 |  | 7,781 |
| Jefferson |  | 486,155 |  | 171,504 |  |  |  | 169,727 |  | 184,132 |  | 12,375 |
| Jennings |  | 75,573 |  | 75,518 |  | 27,172 |  | 125,161 |  | 84,066 |  | 79,434 |
| Johnson |  | 276,558 |  | 141,408 |  |  |  | 138,990 |  | 54,431 |  |  |
| Knox |  | 340,736 |  | 215,543 |  | 77,458 |  | 260,749 |  | 245,648 |  | 19,630 |
| Kosciusko |  | 133,865 |  | 401,255 |  | 66,798 |  | 255,610 |  | 569,280 |  | 2,109,377 |
| Lagrange |  | 339,844 |  | 157,115 |  |  |  | 83,925 |  | 287,028 |  | 198,568 |
| Lake |  | 8,290,754 |  | 3,624,612 |  |  |  | 11,786,524 |  | 1,126,468 |  | 2,681,201 |
| Laporte |  | 700,465 |  | 412,006 |  | 153,290 |  | 338,028 |  | 1,069,987 |  | 247,233 |
| Lawrence |  | 24,807 |  | 92,563 |  |  |  | 209,518 |  | 193,675 |  | 113,671 |
| Madison |  |  |  | 299,689 |  | 304,267 |  | 451,515 |  | 453,605 |  | 627,015 |
| Marion |  | - |  | 1,730,457 |  | 4,846,504 |  | 3,615,465 |  | 31,037,831 |  | 670,385 |
| Marshall |  | $\checkmark$ |  | 270,690 |  | 33,467 |  | 215,915 |  | 649,837 |  | 539,214 |
| Martin |  | 50,888 |  | 64,069 |  |  |  | 80,748 |  | 39,631 |  | 13,432 |
| Miami |  | 361,205 |  | 149,901 |  | 6,563 |  | 130,195 |  | 164,693 |  | 6,595 |
| Monroe |  | 494,713 |  | 647,500 |  |  |  | 784,223 |  | 1,735,770 |  | 925,449 |
| Montgomery |  |  |  | 82,069 |  | 19,960 |  | 177,676 |  | 314,558 |  | 353,763 |
| Morgan |  | 323,713 |  | 457,668 |  | 659,430 |  | 180,932 |  | 1,242,694 |  | 429,563 |
| Newton |  | 641,962 |  | 298,182 |  |  |  | 53,240 |  | 297,038 |  | 69,146 |
| Noble |  | 100,584 |  | 431,541 |  | 219,951 |  | 152,920 |  | 347,388 |  | 159,481 |
| Ohio |  |  |  | 25,878 |  |  |  | 12,977 |  | 26,476 |  |  |
| Orange |  | 4,116 |  | 86,290 |  |  |  | 57,210 |  |  |  | 2,883 |
| Owen |  | 287,241 |  | 70,227 |  |  |  | 55,751 |  | 79,914 |  | 16,390 |
| Parke |  | 248,477 |  | 113,478 |  | 107,536 |  | 26,519 |  | 132,518 |  | 33,874 |
| Perry |  |  |  | 61,650 |  |  |  | 54,008 |  | 28,629 |  |  |
| Pike |  | 209,256 |  | 173,153 |  |  |  | 63,109 |  | 80,060 |  | 4,774 |
| Porter |  |  |  | 1,108,599 |  | 78,460 |  | 934,299 |  | 2,279,788 |  | 905,036 |
| Posey |  | 337,936 |  | 232,528 |  | 392 |  | 164,274 |  | 675,050 |  | 426,641 |
| Pulaski |  | 237,828 |  | 122,493 |  |  |  | 37,007 |  | 226,222 |  | 38,267 |
| Putnam |  | 145,623 |  | 116,503 |  | 10,725 |  | 90,467 |  | 105,147 |  | 75,266 |
| Randolph |  |  |  | 112,800 |  |  |  | 149,813 |  | 173,968 |  | 13,469 |
| Ripley |  | 132,500 |  | 115,215 |  |  |  | 70,278 |  | 102,815 |  | 63,955 |
| Rush |  |  |  | 41,397 |  | 10,621 |  | 91,948 |  | 203,969 |  | 40,698 |
| St Joseph |  | 1,001,900 |  | 804,652 |  | 485,099 |  | 3,470 |  | 702,968 |  | 10,271,128 |
| Scott |  | 174,461 |  | 97,538 |  |  |  | 97,112 |  | 133,296 |  |  |
| Shelby |  |  |  | 142,841 |  | 129,823 |  | 86,384 |  | 314,054 |  | 84,869 |
| Spencer |  | 65,980 |  | 210,955 |  | 161,088 |  | 112,848 |  | 328,543 |  | 38,078 |
| Starke |  |  |  | 183,993 |  | 62,191 |  | 42,592 |  | 525,467 |  | 51,884 |
| Steuben |  | 358,414 |  | 211,539 |  |  |  | 161,430 |  | 815,283 |  | 32,180 |
| Sullivan |  | 78,748 |  | 240,789 |  | - |  | 125,434 |  | 191,852 |  | 286,922 |
| Switzerland |  | 59,310 |  | 75,026 |  |  |  | 50,113 |  | 45,141 |  |  |
| Tippecanoe |  |  |  | 297,596 |  | 204,651 |  | 238,475 |  | 659,566 |  | 661,442 |
| Tipton |  | 219,770 |  | 81,151 |  |  |  | - |  | - |  | 517,397 |
| Union |  | 28,718 |  | 26,549 |  |  |  | 8,830 |  | 83,863 |  |  |
| Vanderburgh |  | 118,906 |  | 361,739 |  | 97,662 |  | 1,150,407 |  | 1,010,171 |  | 754,401 |
| Vermilion |  |  |  | 202,626 |  |  |  | 197,633 |  | 240,158 |  | 46,247 |
| Vigo |  | 967,091 |  | 309,744 |  | - |  | 729,074 |  | 221,137 |  | 102,552 |
| Wabash |  | - |  | 156,861 |  | 24,759 |  | 144,078 |  | 386,159 |  | 92,324 |
| Warren |  | 73,233 |  | 86,266 |  |  |  | 41,401 |  | 69,226 |  | 7,897 |
| Warrick |  | 643,437 |  | 293,669 |  |  |  | 206,645 |  | 595,637 |  | 170,050 |
| Washington |  | 120,369 |  | 148,663 |  | - |  | 86,401 |  | 243,477 |  | 85,758 |
| Wayne |  | 253,858 |  | 234,368 |  | 6,697 |  | 543,559 |  | 903,587 |  | 56,927 |
| Wells |  | 80,995 |  | 56,417 |  | 48,165 |  | 144,737 |  | 121,204 |  | 60,899 |
| White |  | 491,967 |  | 162,174 |  |  |  | 70,363 |  | 280,187 |  | 141,440 |
| Whitley |  | 38,557 |  | 286,454 |  | 82,450 |  | 97,046 |  | 275,473 |  | 190,191 |
| Totals | \$ | 42,323,523 | \$ | 25,398,569 | \$ | $19,761,978$ | \$ | 37,692,616 | \$ | 69,956,979 | \$ | 35,726,054 |

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County
continued

| County | School Debt Service Fund |  |  | School Pension <br> Debt |  | School Capital Projects Fund |  | School Transporation Fund |  | School Bus Replacement Fund |  | Other <br> School Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 5,777,670 | \$ | 543,578 | \$ | 3,918,488 | \$ | 2,636,605 | \$ | 1,011,043 | \$ |  |
| Allen |  | 38,540,574 |  | 4,523,801 |  | 33,640,667 |  | 23,488,968 |  | 4,282,941 |  | 9,070,308 |
| Bartholomew |  | 7,022,104 |  | 1,635,525 |  | 11,456,786 |  | 4,505,729 |  | 1,072,859 |  | 9,752,295 |
| Benton |  | 2,512,098 |  | 357,920 |  | 1,594,279 |  | 1,409,714 |  | 113,225 |  |  |
| Blackord |  | 2,027,436 |  | 387,641 |  | 449,374 |  | 576,000 |  | 61,025 |  |  |
| Boone |  | 25,824,897 |  | 926,013 |  | 7,832,800 |  | 5,464,012 |  | 499,275 |  |  |
| Brown |  | 3,684,710 |  | 116,716 |  | 1,762,034 |  | 2,113,437 |  | 680,216 |  |  |
| Carroll |  | 2,937,257 |  | 326,602 |  | 2,438,685 |  | 1,880,290 |  | 510,096 |  |  |
| Cass |  | 4,732,333 |  | 766,005 |  | 3,440,557 |  | 2,467,053 |  | 651,495 |  |  |
| Clark |  | 15,982,851 |  | 1,978,449 |  | 11,890,692 |  | 6,079,021 |  | 1,988,704 |  |  |
| Clay |  | 3,442,273 |  | 387,622 |  | 2,632,957 |  | 1,898,152 |  | 439,980 |  |  |
| Clinton |  | 6,812,585 |  | 593,197 |  | 3,395,555 |  | 1,995,695 |  | 239,465 |  |  |
| Crawford |  | 1,158,511 |  | 365,572 |  | 837,986 |  | 1,103,085 |  | 139,861 |  |  |
| Daviess |  | 3,829,467 |  | 1,048,934 |  | 3,014,579 |  | 1,775,444 |  | 289,826 |  |  |
| Dearborn |  | 11,373,915 |  | 1,103,921 |  | 5,828,731 |  | 4,134,095 |  | 255,963 |  |  |
| Decatur |  | 2,572,881 |  | 488,731 |  | 3,426,025 |  | 2,025,020 |  | 746,077 |  |  |
| Dekalb |  | 8,021,031 |  | 1,490,501 |  | 6,177,519 |  | 3,812,673 |  | 793,814 |  |  |
| Delaware |  | 9,879,129 |  | 1,822,794 |  | 8,741,231 |  | 6,596,564 |  | 1,175,731 |  |  |
| Dubois |  | 9,553,903 |  | 2,223,721 |  | 7,003,389 |  | 3,389,033 |  | 666,101 |  | 1,025,940 |
| Elkhart |  | 43,462,597 |  | 4,463,371 |  | 25,689,887 |  | 14,469,653 |  | 2,103,218 |  |  |
| Fayette |  | 1,656,652 |  | 183,110 |  | 2,598,194 |  | 1,890,015 |  | 499,653 |  |  |
| Floyd |  | 15,445,925 |  | 2,303,365 |  | 9,347,276 |  | 4,538,397 |  | 1,403,657 |  |  |
| Fountain |  | 2,348,008 |  | 118,107 |  | 1,945,286 |  | 1,176,720 |  | 334,991 |  |  |
| Franklin |  | 2,339,371 |  | 11,251 |  | 2,998,656 |  | 2,640,941 |  | 274,401 |  |  |
| Fulton |  | 2,996,661 |  | 24,708 |  | 2,427,492 |  | 1,434,171 |  | 161,793 |  |  |
| Gibson |  | 5,731,291 |  | 1,025,258 |  | 5,423,336 |  | 4,209,495 |  | 413,694 |  |  |
| Grant |  | 5,134,601 |  | 2,173,018 |  | 7,165,661 |  | 3,650,278 |  | 1,297,361 |  |  |
| Greene |  | 3,173,269 |  | 887,737 |  | 2,616,549 |  | 2,25,762 |  | 902,265 |  |  |
| Hamilton |  | 88,080,850 |  | 4,915,680 |  | 40,577,102 |  | 23,617,614 |  | 3,749,950 |  | 28,722,719 |
| Hancock |  | 22,296,081 |  | 1,496,050 |  | 8,469,418 |  | 4,266,195 |  | 934,392 |  |  |
| Harrison |  | 3,495,590 |  | 787,709 |  | 4,037,973 |  | 2,551,413 |  | 215,063 |  |  |
| Hendricks |  | 61,339,429 |  | 2,519,363 |  | 15,909,712 |  | 11,914,195 |  | 4,219,784 |  |  |
| Henry |  | 4,574,999 |  | 944,415 |  | 4,039,099 |  | 3,676,620 |  | 1,367,370 |  |  |
| Howard |  | 10,367,832 |  | 1,178,577 |  | 11,741,590 |  | 5,274,086 |  | 1,275,913 |  |  |
| Huntington |  | 3,653,724 |  | 593,716 |  | 3,554,395 |  | 2,736,061 |  | 630,964 |  |  |
| Jackson |  | 5,575,142 |  | 731,626 |  | 5,596,810 |  | 2,090,118 |  | 657,318 |  |  |
| Jasper |  | 3,129,695 |  | 1,379,280 |  | 6,229,241 |  | 1,332,657 |  | 863,869 |  | 4,255,098 |
| Jay |  | 3,255,274 |  | 918,920 |  | 2,913,742 |  | 1,833,245 |  | 41,351 |  |  |
| Jefferson |  | 3,478,358 |  | 1,270,517 |  | 3,812,640 |  | 2,435,226 |  | 503,989 |  |  |
| Jennings |  | 2,806,772 |  | 372,574 |  | 2,887,635 |  | 2,984,368 |  | 225,963 |  |  |
| Johnson |  | 37,369,035 |  | 2,432,449 |  | 15,516,585 |  | 8,321,409 |  | 2,082,006 |  |  |
| Knox |  | 6,448,577 |  | 682,353 |  | 3,333,741 |  | 3,134,307 |  | 446,270 |  |  |
| Kosciusko |  | 17,086,507 |  | 1,549,169 |  | 13,048,441 |  | 5,246,198 |  | 2,491,916 |  |  |
| Lagrange |  | 4,323,414 |  | 461,091 |  | 5,000,165 |  | 3,083,102 |  | 749,879 |  |  |
| Lake |  | 121,151,650 |  | 6,461,154 |  | 43,253,388 |  | 32,237,084 |  | 6,178,780 |  |  |
| Laporte |  | 22,105,160 |  | 1,978,058 |  | 12,829,713 |  | 7,391,971 |  | 2,185,122 |  |  |
| Lawrence |  | 5,889,214 |  | 702,245 |  | 3,691,538 |  | 3,641,086 |  | 308,048 |  |  |
| Madison |  | 21,304,141 |  | 3,28,756 |  | 9,234,567 |  | 7,360,521 |  | 2,096,990 |  |  |
| Marion |  | 154,164,689 |  | 14,129,944 |  | 106,600,830 |  | 69,329,133 |  | 16,175,482 |  | 20,737,660 |
| Marshall |  | 6,930,844 |  | 982,410 |  | 5,926,781 |  | 2,984,892 |  | 767,293 |  |  |
| Martin |  | 681,299 |  | 429,362 |  | 1,102,305 |  | 1,170,304 |  | 134,435 |  |  |
| Miami |  | 3,093,685 |  | 434,946 |  | 3,095,830 |  | 1,393,273 |  | 745,691 |  |  |
| Monroe |  | 15,963,057 |  | 1,119,774 |  | 13,594,054 |  | 5,562,622 |  | 770,526 |  | 7,421,547 |
| Montgomery |  | 9,960,743 |  | 835,503 |  | 5,161,145 |  | 4,417,728 |  | 387,871 |  |  |
| Morgan |  | 6,854,605 |  | 1,303,517 |  | 7,593,035 |  | 5,055,151 |  | 1,445,755 |  |  |
| Newton |  | 2,512,500 |  | 474,901 |  | 1,920,515 |  | 1,654,666 |  | 445,976 |  |  |
| Noble |  | 8,104,509 |  | 821,996 |  | 5,534,097 |  | 4,114,035 |  | 932,785 |  |  |
| Ohio |  |  |  |  |  | 617,591 |  | 328,857 |  | 113,815 |  |  |
| Orange |  | 2,070,425 |  | 450,949 |  | 1,404,066 |  | 1,432,464 |  | 136,376 |  |  |
| Owen |  | 3,908,949 |  | 266,293 |  | 1,964,256 |  | 1,960,091 |  | 435,606 |  |  |
| Parke |  | 2,653,650 |  | 76,069 |  | 1,791,037 |  | 1,257,902 |  | 283,530 |  |  |
| Perry |  | 2,492,707 |  | 553,360 |  | 1,709,392 |  | 1,125,252 |  | 180,365 |  |  |
| Pike |  | 1,579,464 |  | 592,137 |  | 2,234,443 |  | 2,291,454 |  | 123,092 |  |  |
| Porter |  | 35,630,707 |  | 5,287,855 |  | 21,147,318 |  | 14,122,244 |  | 2,616,480 |  |  |
| Posey |  | 3,334,707 |  | 1,027,476 |  | 5,879,451 |  | 2,491,106 |  | 756,054 |  |  |
| Pulaski |  | 1,684,284 |  | 136,746 |  | 934,305 |  | 1,164,306 |  | 439,878 |  |  |
| Putnam |  | 8,318,162 |  | 884,541 |  | 4,867,750 |  | 2,795,221 |  | 1,136,098 |  |  |
| Randolph |  | 2,634,648 |  | 580,956 |  | 2,411,695 |  | 2,412,328 |  | 343,345 |  |  |
| Ripley |  | 4,158,248 |  | 139,479 |  | 3,566,617 |  | 2,839,869 |  | 642,150 |  |  |
| Rush |  | 2,369,513 |  |  |  | 2,371,087 |  | 1,679,802 |  | 303,636 |  |  |
| St Joseph |  | 41,766,641 |  | 4,420,041 |  | 21,513,507 |  | 17,586,608 |  | 2,401,884 |  | 634,202 |
| Scott |  | 2,825,378 |  | 638,887 |  | 2,339,618 |  | 1,553,733 |  | 258,667 |  |  |
| Shelby |  | 8,239,661 |  | 1,267,300 |  | 5,647,803 |  | 3,611,612 |  | 678,775 |  | . |
| Spencer |  | 3,314,260 |  | 1,192,585 |  | 3,139,044 |  | 1,999,717 |  | 321,232 |  |  |
| Starke |  | 4,366,374 |  | 501,837 |  | 2,279,426 |  | 1,776,295 |  | 361,066 |  |  |
| Steuben |  | 5,969,702 |  | 1,079,024 |  | 5,286,328 |  | 3,650,713 |  | 1,049,615 |  |  |
| Sullivan |  | 2,760,813 |  | 971,114 |  | 2,898,621 |  | 2,391,109 |  | 259,934 |  |  |
| Switzerland |  |  |  |  |  | 1,777,880 |  | 1,074,165 |  | 122,385 |  |  |
| Tippecanoe |  | 30,899,067 |  | 55,348 |  | 18,330,730 |  | 8,289,014 |  | 2,945,559 |  | 3,156,869 |
| Tipton |  |  |  |  |  | 0 |  | 0 |  | 0 |  | 6,316,003 |
| Union |  | 1,685,059 |  | 114,581 |  | 1,294,905 |  | 614,964 |  | 155,772 |  |  |
| Vanderburgh |  | 4,349,726 |  | 5,066,861 |  | 14,888,050 |  | 12,097,465 |  | 2,225,129 |  | 2,028,394 |
| Vermillion |  | 2,053,499 |  |  |  | 2,683,521 |  | 898,337 |  | 204,935 |  |  |
| Vigo |  | 6,875,984 |  | - |  | 11,591,800 |  | 4,569,588 |  | 1,488,855 |  | - |
| Wabash |  | 2,711,813 |  | 439,324 |  | 3,588,375 |  | 1,887,221 |  | 522,090 |  |  |
| Warren |  | 1,375,621 |  | 41,996 |  | 1,337,619 |  | 936,877 |  | 232,409 |  | - |
| Warrick |  | 6,207,092 |  | 1,555,183 |  | 7,688,609 |  | 5,328,550 |  | 714,839 |  |  |
| Washington |  | 3,875,903 |  | 489,069 |  | 2,507,841 |  | 1,908,945 |  | 815,636 |  | - |
| Wayne |  | 4,488,468 |  | 2,114,984 |  | 5,154,928 |  | 4,094,044 |  | 1,082,530 |  |  |
| Wells |  | 3,399,670 |  | 352,452 |  | 3,690,249 |  | 2,172,239 |  | 704,598 |  | 304,364 |
| White |  | 5,360,902 |  | 842,404 |  | 3,560,816 |  | 2,037,254 |  | 854,935 |  |  |
| Whitley |  | 5,242,176 |  | 871,279 |  | 3,990,759 |  | 1,891,420 |  | 475,086 |  | - |
| Totals | \$ | 1,122,574,648 | \$ | 119,481,355 | \$ | 721,990,195 | \$ | 460,693,069 | \$ | 101,425,833 | \$ | 93,425,400 |

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County

| County |  | Library General Fund |  | Library Debt Service Fund |  | Library Capital Projects Fund |  | Other <br> Library <br> Funds |  | Municipal General Fund |  | Municipal Bond Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 714,335 | \$ | 108,970 | \$ |  | \$ |  | \$ | 2,873,353 |  |  |
| Allen |  | 17,312,533 |  | 5,813,562 |  |  |  |  |  | 57,405,246 |  | 397,832 |
| Bartholomew |  | 2,212,360 |  | 34,936 |  |  |  |  |  | 19,110,953 |  | 270,687 |
| Benton |  | 495,551 |  | 124,048 |  | $\cdot$ |  |  |  | 1,073,975 |  |  |
| Blackiord |  | 292,408 |  |  |  | 4,799 |  | - |  | 1,614,231 |  | 193,371 |
| Boone |  | 1,225,122 |  | 1,195,295 |  | 52,568 |  | - |  | 4,445,811 |  | 1,752,299 |
| Brown |  | 228,412 |  | 296,182 |  | . |  |  |  | 240,423 |  |  |
| Carroll |  | 552,284 |  | 115,816 |  | 10,812 |  |  |  | 1,684,903 |  |  |
| Cass |  | 1,065,715 |  | 82,257 |  |  |  |  |  | 6,523,321 |  | 212,461 |
| Clark |  | 2,190,506 |  | 505,379 |  | - |  |  |  | 22,849,961 |  |  |
| Clay |  | 250,216 |  | 114,400 |  |  |  |  |  | 1,428,467 |  | 210,577 |
| Clinton |  | 1,332,553 |  | 151,747 |  | 1,156 |  |  |  | 4,724,586 |  |  |
| Crawford |  | 123,823 |  |  |  | - |  |  |  | 159,609 |  |  |
| Daviess |  | 197,605 |  | 32,443 |  |  |  |  |  | 2,162,391 |  | 53,508 |
| Dearborn |  | 1,755,333 |  | 92,487 |  | . |  |  |  | 7,079,899 |  |  |
| Decatur |  | 495,473 |  | 148,800 |  | . |  |  |  | 3,456,275 |  | 423,515 |
| Dekalb |  | 1,442,436 |  |  |  | - |  | - |  | 3,655,813 |  | 262,098 |
| Delaware |  | 3,206,320 |  |  |  | - |  | - |  | 18,795,285 |  | 39,581 |
| Dubois |  | 1,301,942 |  | 300,808 |  | 77, ${ }^{-}$ |  |  |  | 4,917,328 |  | 20,949 |
| Elkhart |  | 6,928,253 |  | 678,690 |  | 47,036 |  |  |  | 34,863,613 |  | 1,555,970 |
| Fayette |  | 633,086 |  |  |  | - |  | - |  | 4,955,879 |  |  |
| Floyd |  | 1,736,777 |  |  |  | ${ }^{-}$ |  | - |  | 11,018,285 |  |  |
| Fountain |  | 319,185 |  | 85,744 |  | 22,650 |  |  |  | 832,049 |  | 28,739 |
| Franklin |  | 455,320 |  |  |  | 14,281 |  | - |  | 889,088 |  |  |
| Fulton |  | 1,083,554 |  | 444,267 |  |  |  |  |  | 1,896,416 |  | 58,629 |
| Gibson |  | 1,073,612 |  |  |  | 44,984 |  |  |  | 2,706,066 |  | 6,906 |
| Grant |  | 1,796,721 |  | 129,152 |  | . |  | - |  | 13,216,482 |  | 227,755 |
| Greene |  | 455,810 |  | 209,482 |  | - |  | $\cdot$ |  | 1,273,471 |  | 100,340 |
| Hamilton |  | 6,576,130 |  | 3,710,417 |  | - |  | - |  | 65,096,797 |  | 11,435,381 |
| Hancock |  |  |  |  |  | - |  | - |  | 5,678,845 |  | 999,262 |
| Harrison |  | 1,246,174 |  |  |  |  |  |  |  | 752,645 |  |  |
| Hendricks |  | 2,759,428 |  | 1,718,089 |  | 87,733 |  |  |  | 9,740,987 |  | 3,213,942 |
| Henry |  | 1,036,922 |  | 919,776 |  | 82,910 |  | - |  | 5,402,286 |  | 231,723 |
| Howard |  | 4,222,633 |  |  |  | - |  |  |  | 27,822,194 |  |  |
| Huntington |  | 1,450,308 |  |  |  |  |  |  |  | 5,934,970 |  | 439,966 |
| Jackson |  | 1,347,684 |  | 397,943 |  | - |  | - |  | 7,053,164 |  | 789,841 |
| Jasper |  | 980,072 |  | 358,236 |  | 270,411 |  | - |  | 1,904,927 |  | 69,044 |
| Jay |  | 607,398 |  | 147,841 |  |  |  |  |  | 2,194,921 |  |  |
| Jefferson |  | 976,823 |  |  |  | - |  | - |  | 4,497,013 |  |  |
| Jennings |  | 408,093 |  | - |  | - |  | - |  | 1,659,905 |  | 66,493 |
| Johnson |  | 3,681,286 |  | 237,840 |  | - |  |  |  | 13,317,679 |  | 1,778,935 |
| Knox |  | 1,028,781 |  | 22,824 |  | - |  |  |  | 3,058,899 |  | 98,122 |
| Kosciusko |  | 2,670,735 |  | 415,575 |  | - |  |  |  | 6,153,814 |  | 242,777 |
| Lagrange |  | 550,847 |  | 429,474 |  | . |  | - |  | 1,444,179 |  | 74,303 |
| Lake |  | 22,310,431 |  | 4,631,866 |  | - |  |  |  | 142,398,589 |  | 19,915,609 |
| Laporte |  | 6,009,850 |  | 101,055 |  | - |  |  |  | 19,698,249 |  | 521,293 |
| Lawrence |  | 1,199,550 |  | 402,993 |  | - |  |  |  | 4,817,229 |  | 100,770 |
| Madison |  | 4,428,139 |  | 758,718 |  | - |  |  |  | 21,899,020 |  | 1,199,111 |
| Marion |  | 31,075,993 |  | 7,148,833 |  | 629,078 |  | - |  | 17,236,017 |  | 1,900,116 |
| Marshall |  | 1,877,952 |  | 297,923 |  | . |  |  |  | 4,853,921 |  | 99,100 |
| Martin |  | 64,807 |  | 10,696 |  | - |  |  |  | 449,012 |  |  |
| Miami |  | 373,538 |  |  |  | - |  | - |  | 2,293,885 |  | 151,532 |
| Monroe |  | 4,458,451 |  | 1,821,992 |  | 337,853 |  | - |  | 18,463,937 |  | 1,473,192 |
| Montgomery |  | 941,357 |  | 875,113 |  | - |  |  |  | 4,931,593 |  |  |
| Morgan |  | 1,072,685 |  | 569,647 |  | - |  | - |  | 4,031,040 |  | 111,206 |
| Newton |  | 743,380 |  | 505,304 |  | - |  |  |  | 591,775 |  |  |
| Noble |  | 1,547,524 |  | 827,859 |  | - |  | - |  | 5,235,019 |  | 332,223 |
| Ohio |  | 96,244 |  |  |  |  |  |  |  |  |  |  |
| Orange |  | 248,255 |  | 246,134 |  |  |  |  |  | 1,104,026 |  | 53,743 |
| Owen |  | 379,374 |  | 169,213 |  | 63,831 |  | . |  | 585,298 |  |  |
| Parke |  | 212,292 |  | - |  | - |  |  |  | 402,575 |  |  |
| Perry |  | 559,713 |  |  |  | - |  |  |  | 1,976,987 |  | 89,007 |
| Pike |  | 498,199 |  |  |  |  |  |  |  | 540,892 |  |  |
| Porter |  | 6,586,300 |  | 1,135,285 |  | . |  | - |  | 29,240,949 |  | 3,290,159 |
| Posey |  | 1,498,640 |  | 39,145 |  |  |  | - |  | 2,313,730 |  |  |
| Pulaski |  | 493,537 |  | 218,891 |  | 6,094 |  |  |  | 520,327 |  | $\checkmark$ |
| Putnam |  | 506,977 |  |  |  | . |  |  |  | 2,263,435 |  | 1,736 |
| Randolph |  | 421,826 |  | - |  | - |  | $\cdot$ |  | 3,276,687 |  | 7,207 |
| Ripley |  | 486,156 |  | 259,536 |  | - |  | - |  | 1,484,012 |  |  |
| Rush |  | 193,049 |  |  |  |  |  |  |  | 2,756,718 |  |  |
| St Joseph |  | 13,484,196 |  | 3,534,591 |  | 353,895 |  |  |  | 59,429,160 |  | 1,949,321 |
| Scott |  | 434,879 |  |  |  | - |  | - |  | 1,651,477 |  |  |
| Shelby |  | 593,566 |  |  |  | - |  | - |  | 6,456,296 |  | 630,189 |
| Spencer |  | 1,251,001 |  | 166,489 |  |  |  |  |  | 1,068,344 |  |  |
| Starke |  | 859,155 |  | 125,862 |  | 64,250 |  |  |  | 1,333,349 |  | 119,454 |
| Steuben |  | 858,793 |  | 401,366 |  | . |  | - |  | 3,883,173 |  | 79,004 |
| Sullivan |  | 992,397 |  | - |  | - |  | - |  | 1,212,433 |  |  |
| Switzerland |  | 165,691 |  |  |  |  |  |  |  | 283,584 |  |  |
| Tippecanoe |  | 3,585,523 |  | 1,406,729 |  | 92,378 |  |  |  | 27,110,932 |  | 1,394,945 |
| Tipton |  | 789,073 |  | - |  | . |  | $\cdot$ |  | 2,719,362 |  |  |
| Union |  | 268,902 |  | 134,886 |  | $\checkmark$ |  | - |  | 423,936 |  |  |
| Vanderburgh |  | 7,553,376 |  | 3,344,396 |  | 790,859 |  | - |  | 46,278,041 |  | 391,869 |
| Vermillion |  | 534,535 |  | 415,270 |  | . |  |  |  | 839,385 |  | 64,596 |
| Vigo |  | 4,646,025 |  |  |  | - |  | - |  | 19,235,740 |  | - |
| Wabash |  | 738,926 |  | - |  | - |  | - |  | 4,899,903 |  | 148,307 |
| Warren |  | 136,379 |  | 64,386 |  | . |  | - |  | 310,298 |  | . |
| Warrick |  | 2,295,475 |  | 736,581 |  |  |  | - |  | 2,244,396 |  |  |
| Washington |  | 211,348 |  | 88,459 |  | - |  | - |  | 1,648,885 |  | - |
| Wayne |  | 2,027,242 |  | 272,048 |  | - |  | - |  | 9,292,271 |  | 188,796 |
| Wells |  | 867,484 |  | 305,608 |  |  |  |  |  | 1,954,123 |  |  |
| White |  | 583,874 |  | 155,000 |  | 22,111 |  | - |  | 2,861,249 |  | - |
| Whitley |  | 881,325 |  | 233,925 |  | . |  | - |  | 1,547,823 |  | 49,104 |
| Totals | \$ | 212,463,939 | \$ | 50,428,278 | s | 2,999,688 | \$ |  | \$ | 887,615,484 |  | 59,516,592 |

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County
continued

| County |  | Firemens Pension Fund |  | Police Pension Fund |  | Municipal Street Fund |  | Park and Recreation Fund |  | Cumulative Capital Development |  | Municipal <br> Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ |  | \$ |  | \$ | 1,063,361 | \$ | 595,226 | \$ | 224,284 | \$ | 11,810 |
| Allen |  |  |  | 8,221 |  | 729,182 |  | 766,793 |  | 59,987 |  | 41,198,303 |
| Bartholomew |  |  |  |  |  | 343,844 |  | 104,200 |  | 840,921 |  | 5,404,248 |
| Benton |  | - |  | - |  | 359,499 |  | . |  | 18,743 |  | 79,453 |
| Blackford |  | - |  |  |  | 162,970 |  |  |  | 57,283 |  |  |
| Boone |  | - |  |  |  | 1,787,164 |  | 705,452 |  | 640,070 |  | 5,078,341 |
| Brown |  | - |  |  |  | 89,738 |  |  |  | 116 |  |  |
| Carroll |  | - |  | - |  | 61,333 |  | - |  | 15,713 |  | 223,552 |
| Cass |  | - |  |  |  | 271,888 |  | 3,806 |  | 5,194 |  | 16,231 |
| Clark |  | - |  | 38,223 |  |  |  |  |  | 379,028 |  | 8,594,540 |
| Clay |  |  |  | 14,528 |  | 101,204 |  |  |  | 88,554 |  | 297,668 |
| Clinton |  | 4,704 |  | 4,704 |  | 209,487 |  | - |  | 92,879 |  | 43,005 |
| Crawford |  |  |  |  |  |  |  |  |  | 2,916 |  | 1,111 |
| Daviess |  | - |  | - |  | 375,542 |  | 216,951 |  | 60,904 |  | 63,120 |
| Dearborn |  |  |  | 97,298 |  | 863,918 |  | 75,237 |  | 64,718 |  | 297,979 |
| Decatur |  | 47,732 |  | 47,732 |  |  |  |  |  | 121,268 |  | 75,938 |
| Dekalb |  | - |  | 9,787 |  | 1,830,415 |  | 499,310 |  | 356,892 |  | 2,302,962 |
| Delaware |  | - |  | 1,021,429 |  | 525,003 |  | 310,241 |  | 91,398 |  | 729,614 |
| Dubois |  | 77,421 |  | 2,793 |  | 740,598 |  | 1,965,471 |  | 391,056 |  | 276,560 |
| Elkhart |  | . |  |  |  | 4,102,359 |  | 2,008,045 |  | 1,488,543 |  | 3,832,640 |
| Fayette |  |  |  |  |  | 372,934 |  |  |  | 37,980 |  | 618,887 |
| Floyd |  | 141,850 |  |  |  |  |  | 459,145 |  |  |  | 165,491 |
| Fountain |  |  |  | 28,032 |  | 414,411 |  | 85,328 |  | 51,626 |  | 246,351 |
| Franklin |  |  |  |  |  | 186,771 |  |  |  | 53,536 |  | 156,578 |
| Fulton |  | - |  |  |  | 474,800 |  |  |  | 127,649 |  | 300,081 |
| Gibson |  | - |  | - |  | 98,455 |  | 191,554 |  | 71,559 |  | 938,907 |
| Grant |  | . |  |  |  | 1,248,267 |  | 15,140 |  | 399,239 |  | 958,306 |
| Greene |  | - |  | - |  |  |  | 24,493 |  | 29,560 |  | 285,255 |
| Hamilton |  | - |  | - |  | 6,632,221 |  | 191,422 |  | 4,273,582 |  | 5,378,846 |
| Hancock |  |  |  |  |  | 643,911 |  | 79,194 |  | 2,253,996 |  | 106,592 |
| Harrison |  |  |  |  |  |  |  |  |  |  |  | 1,217 |
| Hendricks |  | - |  | - |  | 953,341 |  | - |  | 612,205 |  | 15,625,387 |
| Henry |  |  |  | 210,819 |  | 6,860 |  |  |  | 153,290 |  | 129,634 |
| Howard |  | 43,881 |  | 43,881 |  | 1,296,938 |  | 2,722,641 |  | 6,996 |  | 851,698 |
| Huntington |  | 179,516 |  |  |  | 521,436 |  | 368,464 |  | 90,177 |  | 239,902 |
| Jackson |  | - |  | $\cdot$ |  | 426,933 |  | 449,766 |  | 289,546 |  | 34,565 |
| Jasper |  |  |  |  |  | 156,590 |  |  |  | 114,993 |  | 56,038 |
| Jay |  | 49,769 |  |  |  | 765,567 |  | 220,492 |  | 77,331 |  | 150,357 |
| Jefferson |  |  |  | 85,939 |  |  |  | 492,675 |  | 202,243 |  | 63,543 |
| Jennings |  |  |  | 33,246 |  | 187,939 |  |  |  | 63,950 |  | 149,022 |
| Johnson |  | - |  |  |  | 956,449 |  | 2,234,832 |  | 1,315,132 |  | 5,054,553 |
| Knox |  | 70,830 |  | 63,743 |  | 12,245 |  | 246,220 |  | 46,270 |  | 1,634,054 |
| Kosciusko |  | 49,072 |  | 58,542 |  | 1,247,800 |  | 1,630,635 |  | 521,476 |  | 4,433,883 |
| Lagrange |  |  |  |  |  | 561,908 |  |  |  | 91,011 |  | 603,680 |
| Lake |  | 1,542,200 |  | 792,276 |  | 3,560,703 |  | 9,254,805 |  | 3,784,787 |  | 6,018,104 |
| Laporte |  |  |  |  |  | 1,705,665 |  | 3,359,561 |  | 736,659 |  | 938,262 |
| Lawrence |  | 41,955 |  | 41,955 |  | 1,119,362 |  | 86,175 |  | 133,826 |  | 946,469 |
| Madison |  | 19,870 |  | 19,870 |  | 461,214 |  | 2,271 |  | 164,706 |  | 3,522,672 |
| Marion |  | 52,164 |  |  |  | 126,190 |  | 96,305 |  | 551,398 |  | 24,832 |
| Marshall |  |  |  | 34,721 |  | 2,322,766 |  | 1,047,727 |  | 276,230 |  | 589,314 |
| Martin |  | - |  |  |  | 76,203 |  | 32,088 |  | 16,792 |  | 10,696 |
| Miami |  | - |  | - |  | 349,465 |  |  |  | 95,524 |  | 2,557,242 |
| Monroe |  | - |  | - |  | 174,405 |  | 4,254,178 |  | 917,439 |  | 630,641 |
| Montgomery |  | - |  | - |  | 804,248 |  | 663,259 |  | 271,910 |  | 324,243 |
| Morgan |  | - |  |  |  | 1,181,132 |  | 574,588 |  | 316,409 |  | 540,501 |
| Newton |  | - |  | - |  | 244,000 |  | 108,495 |  | 31,988 |  |  |
| Noble |  | - |  | - |  | 1,050,345 |  | 216,451 |  | 129,399 |  | 571,496 |
| Ohio |  |  |  |  |  | 313,684 |  |  |  | 50,039 |  |  |
| Orange |  |  |  |  |  | 204,750 |  |  |  | 65,271 |  | 264,052 |
| Owen |  | - |  | - |  |  |  | - |  | 28,437 |  | 243,049 |
| Parke |  | - |  | - |  | 72,137 |  | - |  | 17,728 |  | 113,115 |
| Perry |  |  |  |  |  |  |  |  |  | 48,641 |  |  |
| Pike |  |  |  |  |  | 17,019 |  |  |  | 20,383 |  | 35,373 |
| Porter |  | 94,240 |  | 98,337 |  | 2,525,453 |  | 1,381,489 |  | 21,011 |  | 5,484,587 |
| Posey |  | 35,080 |  | 26,695 |  | 468,674 |  |  |  | 70,567 |  | 501,983 |
| Pulaski |  |  |  |  |  | 160,211 |  | 24,954 |  | 14,733 |  | 96,347 |
| Putnam |  | 15,276 |  | 7,638 |  | 291,978 |  |  |  | 204,048 |  | 418,699 |
| Randolph |  | 19,161 |  | 5,997 |  | 497,198 |  | 60,059 |  | 80,260 |  | 458,359 |
| Ripley |  | - |  | . |  | 527,298 |  | 16,968 |  | 125,720 |  | 200,773 |
| Rush |  | - |  | - |  | 256,159 |  |  |  | 43,828 |  |  |
| St Joseph |  |  |  |  |  | 2,185,233 |  | 9,812,492 |  | 1,000,837 |  | 1,040,518 |
| Scott |  | - |  | 22,649 |  | 153,351 |  | 164,096 |  | 95,202 |  |  |
| Shelby |  | - |  | . |  | 86,853 |  | 13,277 |  | 211,747 |  | 1,866,553 |
| Spencer |  | - |  |  |  | 105,758 |  | 39,750 |  | 23,005 |  | 209,233 |
| Starke |  |  |  |  |  | 228,370 |  | 92,370 |  | 23,241 |  | 68,047 |
| Steuben |  | - |  | - |  | 1,330,919 |  | 10,055 |  | 474,886 |  | 473,921 |
| Sullivan |  | - |  | - |  | 8,701 |  | 11,934 |  | 10,586 |  | 3,671 |
| Switzerland |  | - |  |  |  | 6,587 |  |  |  |  |  | 7,513 |
| Tippecanoe |  | - |  |  |  | 1,991,785 |  | 3,487,414 |  | 822,265 |  | 415,284 |
| Tipton |  | - |  | - |  |  |  |  |  | - |  | 73,275 |
| Union |  | - |  |  |  | 90,216 |  | - |  | 12,281 |  | 6,521 |
| Vanderburgh |  | 93,944 |  | 93,944 |  |  |  | 6,052,084 |  | 33,647 |  |  |
| Vermilion |  |  |  |  |  | 104,329 |  |  |  | 9,510 |  | 95,440 |
| Vigo |  | - |  | - |  | 997,426 |  | 1,807,052 |  | 356,124 |  | 631,564 |
| Wabash |  |  |  |  |  | 1,080,139 |  | 222,476 |  | 21,154 |  | 570,061 |
| Warren |  |  |  |  |  |  |  | 18,608 |  | 13,043 |  | 32,890 |
| Warrick |  |  |  |  |  | 121,213 |  | 123,665 |  | 44,819 |  | 1,581,869 |
| Washington |  | - |  | - |  | 237,996 |  | 110,757 |  | 65,927 |  | 169,828 |
| Wayne |  | 320,979 |  | 438,633 |  | 1,859,360 |  | 1,790,244 |  | 576,471 |  | 186,735 |
| Wells |  |  |  |  |  | 511,802 |  | 274,861 |  | 165,906 |  | 73,877 |
| White |  |  |  |  |  | 302,627 |  | 20,434 |  | 81,200 |  | 5,905 |
| Whitley |  | - |  | . |  | 426,137 |  | 48,184 |  | 81,347 |  | 497,152 |
| Totals | \$ | 2,899,643 | \$ | 3,351,632 | \$ | 61,122,339 | \$ | 61,941,861 | \$ | 28,224,745 | \$ | 139,210,567 |

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County
continued

| County |  | Solid Waste District Tax |  | Fire Protection District Tax |  | Other Special District Taxes |  | Tax Increment Financing Taxes |  | Personal Property Taxes to Replace TIF PTRC |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 559,154 | \$ |  | \$ |  | \$ | 163,966 | \$ | - |
| Allen |  |  |  | 1,066,120 |  | 9,728,674 |  | 13,329,094 |  |  |
| Bartholomew |  | 1,301,212 |  |  |  |  |  | 3,677,492 |  |  |
| Benton |  | - |  | - |  | - |  | 774 |  |  |
| Blackford |  | 3,073 |  | - |  | - |  | 215,766 |  |  |
| Boone |  |  |  | - |  | ${ }^{-}$ |  | 4,793,160 |  |  |
| Brown |  | 133,031 |  | - |  | 34,445 |  |  |  |  |
| Carroll |  | - |  | - |  | - |  | 608,948 |  |  |
| Cass |  | - |  | - |  | 547,492 |  | 894,542 |  |  |
| Clark |  | - |  | 1,507,359 |  | 1,187,709 |  | 18,354,596 |  |  |
| Clay |  | - |  | 13,907 |  | 4,942 |  | 157,586 |  |  |
| Clinton |  | 42,208 |  | . |  | 85,115 |  |  |  |  |
| Crawford |  | 154,012 |  | 302,777 |  | 82,174 |  | 225,338 |  |  |
| Daviess |  | 328,770 |  | 82,475 |  | 22,353 |  | 1,495,570 |  |  |
| Dearborn |  | 603,821 |  | - |  | . |  | 873,587 |  |  |
| Decatur |  | 255,954 |  | - |  | . |  | 2,128,273 |  |  |
| Dekalb |  | 241,191 |  | - |  | 7470 |  | 2,160,993 |  |  |
| Delaware |  | 154,944 |  | - |  | 7,470,376 |  | 5,224,468 |  |  |
| Dubois |  | - |  | 42,417 |  | 192,786 |  | 1,274,288 |  |  |
| Elkhart |  | - |  | . |  | - |  | 12,334,295 |  |  |
| Fayette |  | - |  | - |  |  |  |  |  |  |
| Floyd |  | - |  | 2,104,341 |  | 1,261,239 |  | 5,429,538 |  |  |
| Fountain |  | 139,887 |  | - |  | . |  | 625,652 |  |  |
| Franklin |  | 119,512 |  | . |  | - |  |  |  |  |
| Fulton |  |  |  | - |  | 416,815 |  |  |  |  |
| Gibson |  | 1,096,284 |  | - |  | 208,518 |  | 6,165,796 |  |  |
| Grant |  | 116,961 |  | - |  |  |  | 6,429,893 |  |  |
| Greene |  | - |  | - |  | $\cdot$ |  | 533,314 |  |  |
| Hamilton |  | - |  | - |  | 498,994 |  | 49,513,846 |  |  |
| Hancock |  | - |  |  |  |  |  | 2,051,029 |  |  |
| Harrison |  | 192,472 |  | 210,399 |  | 34,725 |  |  |  |  |
| Hendricks |  | . |  | - |  | . |  | 18,912,284 |  |  |
| Henry |  | - |  | - |  | - |  | 947,433 |  |  |
| Howard |  | 700,876 |  | . |  |  |  |  |  |  |
| Huntington |  | 160,281 |  |  |  |  |  | 1,892,963 |  |  |
| Jackson |  | - |  | 429,282 |  | 244,638 |  | 545,940 |  |  |
| Jasper |  | - |  | - |  | . |  | 793,717 |  |  |
| Jay |  | - |  |  |  | - |  | 888,369 |  |  |
| Jefferson |  | 138,740 |  |  |  |  |  | 1,118,172 |  |  |
| Jennings |  | 86,153 |  | $\cdot$ |  | $\checkmark$ |  | 2,119,817 |  |  |
| Johnson |  | 382,927 |  | 5,709,510 |  | 1,512,279 |  | 10,084,067 |  |  |
| Knox |  |  |  | 878,773 |  | 173,572 |  | 2,076,907 |  |  |
| Kosciusko |  | 171,347 |  | - |  | - |  | 2,877,507 |  |  |
| Lagrange |  | 216,604 |  | $\cdot$ |  | - |  | 2,407,995 |  |  |
| Lake |  | 4,217,470 |  | 380,668 |  | 27,659,887 |  | 53,773,728 |  |  |
| Laporte |  |  |  | - |  | 2,747,196 |  | 13,470,705 |  |  |
| Lawrence |  | 983,998 |  |  |  | - |  | 1,080,105 |  |  |
| Madison |  | 221,088 |  | 14,895 |  | - |  | 9,212,815 |  |  |
| Marion |  |  |  | 2,639,146 |  | 276,619,585 |  | 102,597,956 |  |  |
| Marshall |  | 262,521 |  |  |  |  |  | 2,514,841 |  |  |
| Martin |  | 91,416 |  | - |  | - |  | 5,103 |  |  |
| Miami |  | - |  | $\cdot$ |  | $\checkmark$ |  | 256,591 |  |  |
| Monroe |  | 1,351,412 |  | 1,044,008 |  | 1,485,454 |  | 8,300,783 |  |  |
| Montgomery |  | , |  |  |  |  |  | 1,227,620 |  |  |
| Morgan |  | - |  | 89,877 |  | 173,154 |  | 1,862,971 |  |  |
| Newton |  | - |  | - |  |  |  | 3,255 |  |  |
| Noble |  | 212,345 |  | - |  | - |  | 3,229,405 |  |  |
| Ohio |  | 32,256 |  | - |  | 7973- |  |  |  |  |
| Orange |  | 278,528 |  | 148,225 |  | 79,573 |  | 1,216,317 |  |  |
| Owen |  | - |  | 34,727 |  | 12,173 |  | - |  |  |
| Parke |  | - |  | - |  | - |  | 123,772 |  |  |
| Perry |  | - |  |  |  | 24,548 |  | 1,695,267 |  |  |
| Pike |  | - |  | 200,347 |  |  |  |  |  |  |
| Porter |  | - |  | 106,308 |  | 663,047 |  | 17,251,976 |  |  |
| Posey |  | 510,537 |  | 107,986 |  | - |  | 228,654 |  |  |
| Pulaski |  |  |  |  |  |  |  |  |  |  |
| Putnam |  | - |  | 193,329 |  | 103,638 |  | 1,304,176 |  |  |
| Randolph |  | - |  | . |  |  |  | 440,014 |  |  |
| Ripley |  | 139,890 |  | - |  | , |  |  |  |  |
| Rush |  | - |  | - |  | 96,983 |  | 391,479 |  |  |
| St Joseph |  | - |  | - |  | 6,578,551 |  | 57,506,221 |  |  |
| Scott |  | 78,316 |  | - |  | . |  | 1,958,873 |  |  |
| Shelby |  | 166,363 |  | - |  | - |  | 3,930,033 |  |  |
| Spencer |  | 328,607 |  | 98,345 |  |  |  | 3,074,973 |  |  |
| Starke |  |  |  | . |  | 246,268 |  | 84,011 |  |  |
| Steuben |  | 346,467 |  | - |  | 29,508 |  | 256,150 |  | - |
| Sullivan |  | - |  | . |  | - |  | 29,213 |  |  |
| Switzerland |  | 57,898 |  | - |  |  |  |  |  |  |
| Tippecanoe |  | 198,469 |  | - |  | 2,018,217 |  | 18,091,519 |  |  |
| Tipton |  | - |  | - |  | 115,511 |  | 924,787 |  |  |
| Union |  | - |  | - |  | - |  | - |  |  |
| Vanderburgh |  | - |  | - |  | 3,398,014 |  | 14,404,723 |  |  |
| Vermilion |  | - |  |  |  |  |  | 87,555 |  |  |
| Vigo |  | - |  | 2,090,828 |  | 6,729,450 |  | 4,608,516 |  | - |
| Wabash |  | - |  | . |  | . |  | 946,441 |  |  |
| Warren |  | 110,852 |  | - |  | - |  | 1,336 |  |  |
| Warrick |  | 1,162,295 |  |  |  | - |  | 1,870,740 |  |  |
| Washington |  | 664,437 |  | 116,557 |  | - |  | 38,229 |  | - |
| Wayne |  | 107,50 |  | - |  | 4,791,149 |  | 3,188,129 |  |  |
| Wells |  | 107,590 |  | - |  | . |  | 387,807 |  |  |
| White |  |  |  |  |  | - |  | 560,556 |  |  |
| Whitley |  | - |  | . |  | - |  | 2,201,384 |  | - |
| Totals | \$ | 18,822,168 | \$ | 19,612,605 | s | 357,278,753 | \$ | 517,665,705 | \$ | - |

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County
continued

| County | Plus Circuit Breaker Credit Reduction to Fund Amounts |  |  | Total Current Taxes |  | Less LOIT Property Tax Replacement Credit |  | $\begin{array}{r} \text { Less } \\ \text { County Option } \\ \text { Income Tax } \\ \text { Homestead Credit } \end{array}$ | velo | Less Economic come Tax ad Credit |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,303,736 | \$ | 29,647,617 | \$ |  | \$ |  | \$ | 566,598 |
| Allen |  | 34,994,690 |  | 362,648,785 |  |  |  | 10,615,140 |  |  |
| Bartholomew |  | 3,279,377 |  | 90,490,342 |  |  |  |  |  |  |
| Benton |  | 284,685 |  | 11,891,673 |  | 1,354,392 |  |  |  | 55,811 |
| Blackford |  | 1,425,467 |  | 10,745,704 |  |  |  |  |  | 188,828 |
| Boone |  | 4,036,629 |  | 74,870,483 |  |  |  |  |  |  |
| Brown |  | 8,667 |  | 13,171,356 |  |  |  |  |  |  |
| Carroll |  | 748,757 |  | 16,333,687 |  | 614,027 |  |  |  |  |
| Cass |  | 3,597,347 |  | 34,871,106 |  | 5,285,061 |  |  |  |  |
| Clark |  | 5,127,478 |  | 111,005,041 |  | 4,602,946 |  |  |  | 4,405,893 |
| Clay |  | 17,558 |  | 15,162,133 |  | . |  |  |  |  |
| Clinton |  | 3,307,806 |  | 30,150,943 |  | - |  |  |  | 1,769,997 |
| Crawford |  | 1,233,792 |  | 8,382,331 |  |  |  |  |  |  |
| Daviess |  | 3,339,160 |  | 27,580,793 |  |  |  |  |  | 1,071,517 |
| Dearborn Decatur |  | 475,095 |  | 44,504,555 |  |  |  |  |  |  |
|  |  | 382,015 |  | 22,523,058 |  |  |  |  |  | 314,096 |
| Dekalb <br> Delaware <br> Dubois <br> Elkhar |  | 876,295 |  | 41,817,029 |  |  |  |  |  | 2,091,025 |
|  |  | 28,854,152 |  | 114,606,971 |  |  |  |  |  | 3,906,323 |
|  |  | 1,335,616 |  | 43,645,163 |  |  |  |  |  |  |
|  |  | 20,984,244 |  | 215,971,794 |  |  |  |  |  |  |
| Fayette Floyd Fountain Franklin |  | 3,983,412 |  | 22,355,969 |  | 2,969,522 |  |  |  | 347,164 |
|  |  | 1,911,329 |  | 64,799,215 |  |  |  |  |  | 1,523,423 |
|  |  | 313,519 |  | 12,764,966 |  |  |  |  |  | 263,030 |
|  |  | 18,185 |  | 13,423,367 |  |  |  |  |  |  |
| Fulton <br> Gibson <br> Grant <br> Greene |  | 85,459 |  | 16,509,000 |  | 700,455 |  |  |  | 734,171 |
|  |  | 1,010,350 |  | 41,412,999 |  |  |  |  |  |  |
|  |  | 2,274,092 |  | 60,335,582 |  | 915,589 |  |  |  |  |
|  |  | 1,818,975 |  | 19,901,856 |  |  |  |  |  |  |
| Hamilton Hancock Harrison Hendricks |  | 22,118,937 |  | 422,106,867 |  |  |  |  |  |  |
|  |  | 5,269,505 |  | 70,237,877 |  |  |  |  |  |  |
|  |  | 32,328 |  | 19,825,192 |  |  |  |  |  |  |
|  |  | 19,479,806 |  | 197,087,211 |  | . |  |  |  | 4,688,223 |
| Henry <br> Howard <br> Huntington <br> Jackson |  | 4,871,769 |  | 37,600,267 |  | - |  |  |  | 1,865,048 |
|  |  | 7,897,508 |  | 95,734,477 |  |  |  |  |  |  |
|  |  | 4,653,791 |  | 33,703,311 |  |  |  |  |  |  |
|  |  | 630,276 |  | 34,362,211 |  | - |  | - |  | 1,546,336 |
| Jasper Jay Jefferson Jennings |  | 3,544 |  | 29,217,689 |  | 8,536,760 |  |  |  |  |
|  |  | 569,990 |  | 20,213,608 |  |  |  |  |  | 264,088 |
|  |  | 1,257,911 |  | 27,516,402 |  |  |  |  |  |  |
|  |  | 741,615 |  | 19,815,239 |  |  |  |  |  |  |
| Johnson Knox Kosciusko Lagrange |  | 11,945,653 |  | 138,238,963 |  |  |  |  |  |  |
|  |  | 7,256,309 |  | 38,234,615 |  |  |  |  |  |  |
|  |  | 858,811 |  | 74,207,103 |  |  |  |  |  |  |
|  |  | 227,701 |  | 26,081,397 |  |  |  |  |  | 612,167 |
| Lake Laporte Lawrence Madison |  | 114,333,700 |  | 752,520,036 |  |  |  |  |  |  |
|  |  | 8,083,199 |  | 133,383,852 |  |  |  |  |  |  |
|  |  | 2,718,904 |  | 34,884,262 |  | 3,261,567 |  |  |  |  |
|  |  | 32,403,049 |  | 137,607,637 |  | 5,089,344 |  | $\cdot$ |  | 4,904,382 |
| Marion Marshall Martin Miami |  | 134,624,752 |  | 1,117,136,722 |  |  |  | 13,406,159 |  |  |
|  |  | 830,452 |  | 41,693,756 |  |  |  |  |  |  |
|  |  | 255,870 |  | 6,376,493 |  |  |  |  |  |  |
|  |  | 1,851,774 |  | 22,804,853 |  | 2,337,571 |  | 188,312 |  | 897,016 |
| Monroe <br> Montgomery <br> Morgan <br> Newton |  | 505,961 |  | 112,380,435 |  |  |  | 1,348,208 |  |  |
|  |  | 3,289,554 |  | 42,845,028 |  | 1,147,918 |  |  |  | 563,058 |
|  |  | 46,857 |  | 42,384,381 |  | 12,466,628 |  |  |  | 857,729 |
|  |  | 362,132 |  | 15,472,347 |  |  |  |  |  | - |
| Noble |  | 1,509,753 |  | 43,105,139 |  |  |  |  |  | 1,548,371 |
| Ohio |  | 1,051 |  | 2,561,382 |  |  |  |  |  |  |
| OrangeOwen |  | 22,895 |  | 11,889,841 |  |  |  |  |  |  |
|  |  | 387,494 |  | 13,430,505 |  |  |  |  |  |  |
| Parke |  | 35,251 |  | 10,367,452 |  | 534,527 |  | $\cdot$ |  | 579,112 |
| PerryPike |  | 1,133,920 |  | 14,702,761 |  |  |  | 73,616 |  | 161,245 |
|  |  | 476,667 |  | 14,327,174 |  |  |  |  |  |  |
| Porter |  | 7,910,037 |  | 195,299,193 |  | - |  | $\cdot$ |  | 5,159,335 |
| Posey <br> Pulaski <br> Putnam <br> Randolph |  | 524,394 |  | 30,487,083 |  |  |  | 343,447 |  |  |
|  |  | 12,310 |  | 10,361,244 |  | 2,058,442 |  |  |  | 372,287 |
|  |  | 298,490 |  | 28,224,286 |  |  |  |  |  | 1,309,552 |
|  |  | 2,803,393 |  | 21,832,785 |  |  |  | . |  |  |
| RipleyRush |  | 14,234 |  | 18,002,537 |  |  |  |  |  | ${ }^{603,775}$ |
|  |  | 1,589,324 |  | 15,715,328 |  |  |  | 7, |  | 630,699 |
| St Joseph |  | 45,269,912 |  | 342,701,713 |  | 23,748,379 |  | 7,445,788 |  |  |
| Scott |  | 1,084,067 |  | 17,603,561 |  |  |  |  |  | 493,229 |
| Shelby |  | 1,202,080 |  | 41,985,832 |  |  |  |  |  |  |
| SpencerStarke |  | 84,543 |  | 23,702,109 |  |  |  | 163,210 |  |  |
|  |  | 425,552 |  | 17,583,953 |  |  |  |  |  | 174,996 |
| Steuben |  | 67,697 |  | 33,346,307 |  | 1,301,742 |  | - |  | 216,827 |
| Sullivan <br> Switzerland <br> Tippecanoe <br> Tipton |  | 714,184 |  | 18,665,268 |  |  |  |  |  |  |
|  |  | 8,273 |  | 5,670,546 |  |  |  |  |  |  |
|  |  | 5,995,744 |  | 156,340,172 |  |  |  | 1,575,565 |  | 2,634,370 |
|  |  | 808,195 |  | 15,510,046 |  |  |  |  |  | 242,228 |
| Union |  | 533,328 |  | 7,059,879 |  |  |  | - |  |  |
| Vanderburgh |  | 8,132,815 |  | 177,221,953 |  |  |  | 3,646,061 |  |  |
|  |  | 895,388 |  | 15,531,570 |  |  |  |  |  |  |
|  |  | 13,922,610 |  | 104,443,296 |  | - |  | - |  | $\cdot$ |
| Wabash |  | 169,676 |  | 22,962,571 |  | 2,756,024 |  | - |  | 1,142,742 |
| Warren |  | 20,140 |  | 7,619,585 |  | 355,769 |  |  |  | 99,198 |
| Warrick Washington |  | 619,081 |  | 46,787,190 |  |  |  |  |  |  |
|  |  | 1,126,976 |  | 19,122,026 |  | - |  | - |  | 855,582 |
| WayneWells |  | 5,580,886 |  | 64,504,926 |  |  |  |  |  |  |
|  |  | 56,391 |  | 19,349,600 |  | - |  |  |  | 875,957 |
| WhiteWhitley |  | 374,794 |  | 24,839,428 |  | - |  | . |  | 268,376 |
| Whitley |  | 348,376 |  | 24,878,592 |  | - |  | . |  | 183,224 |
| $\underline{\text { Totals }}$ | \$ | 618,309,466 | \$ | 6,952,932,582 | \$ | 80,036,663 | \$ | 38,805,504 | \$ | 50,987,025 |

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County

| County | LessLOITHomestead Credit |  | Less <br> LOIT Residential Property Tax Credit |  |  | Less Circuit Breaker Credit |  | Current Taxes Charged | Delinquent Taxes and Penalties Charged |  | Total Current and Delinquent Taxes and Penalties Charged |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ |  | \$ |  | \$ | 1,303,736 | \$ | 27,777,283 | \$ | 1,953,508 | \$ | 31,601,125 |
| Allen |  |  |  |  |  | 34,994,690 |  | 317,038,955 |  | 16,628,862 |  | 379,277,647 |
| Bartholomew |  |  |  |  |  | 3,279,377 |  | 87,210,964 |  | 5,240,349 |  | 95,730,691 |
| Benton |  | - |  | - |  | 284,685 |  | 10,196,785 |  | 443,126 |  | 12,334,799 |
| Blackford |  |  |  | - |  | 1,425,467 |  | 9,131,410 |  | 890,718 |  | 11,636,422 |
| Boone |  | $\checkmark$ |  | - |  | 4,036,629 |  | 70,833,854 |  | 3,266,243 |  | 78,136,725 |
| Brown |  | 1,197,170 |  | - |  | 8,667 |  | 11,965,519 |  | 1,242,347 |  | 14,413,703 |
| Carroll |  | - |  | - |  | 748,757 |  | 14,970,903 |  | 1,008,629 |  | 17,342,316 |
| Cass |  | - |  | - |  | 3,597,347 |  | 25,988,698 |  | 2,759,088 |  | 37,630,194 |
| Clark |  | - |  | - |  | 5,127,478 |  | 96,868,724 |  | 11,776,203 |  | 122,781,244 |
| Clay |  | - |  | 2,732,443 |  | 17,558 |  | 12,412,132 |  | 807,189 |  | 15,969,322 |
| Clinton |  | - |  | 1,173,963 |  | 3,307,806 |  | 23,899,176 |  | 3,520,748 |  | 33,671,690 |
| Crawford |  | - |  | - |  | 1,233,792 |  | 7,148,539 |  | 1,223,668 |  | 9,605,999 |
| Daviess |  | - |  | - |  | 3,339,160 |  | 23,170,117 |  | 1,415,570 |  | 28,996,363 |
| Dearborn |  | - |  | - |  | 475,095 |  | 44,029,459 |  | 2,909,759 |  | 47,414,314 |
| Decatur |  | - |  | - |  | 382,015 |  | 21,826,947 |  | 1,635,765 |  | 24,158,823 |
| Dekalb |  | - |  | - |  | 876,295 |  | 38,849,709 |  | 3,391,391 |  | 45,208,420 |
| Delaware |  | - |  | - |  | 28,854,152 |  | 81,846,497 |  | 15,861,558 |  | 130,468,529 |
| Dubois |  | - |  | - |  | 1,335,616 |  | 42,309,548 |  | 1,399,196 |  | 45,044,359 |
| Elkhart |  | - |  | - |  | 20,984,244 |  | 194,987,549 |  | 16,978,177 |  | 232,949,970 |
| Fayette |  |  |  |  |  | 3,983,412 |  | 15,055,871 |  | 2,307,399 |  | 24,663,368 |
| Floyd |  | - |  | - |  | 1,911,329 |  | 61,364,463 |  | 8,430,791 |  | 73,230,006 |
| Fountain |  | - |  |  |  | 313,519 |  | 12,188,417 |  | 697,030 |  | 13,461,995 |
| Franklin |  | - |  | - |  | 18,185 |  | 13,405,182 |  | 773,848 |  | 14,197,215 |
| Fulton |  | - |  | - |  | 85,459 |  | 14,988,915 |  | 1,202,480 |  | 17,711,480 |
| Gibson |  |  |  |  |  | 1,010,350 |  | 40,402,649 |  | 1,702,789 |  | 43,115,787 |
| Grant |  | - |  | 8,301,936 |  | 2,274,092 |  | 48,843,965 |  | 5,455,043 |  | 65,790,625 |
| Greene |  | - |  | . |  | 1,818,975 |  | 18,082,882 |  | 1,575,965 |  | 21,477,821 |
| Hamilton |  |  |  | - |  | 22,118,937 |  | 399,987,930 |  | 15,906,327 |  | 438,013,194 |
| Hancock |  | 3,493,148 |  | - |  | 5,269,505 |  | 61,475,224 |  | 3,216,132 |  | 73,454,009 |
| Harrison |  |  |  |  |  | 32,328 |  | 19,792,865 |  | 1,646,149 |  | 21,471,342 |
| Hendricks |  | - |  | - |  | 19,479,806 |  | 172,919,182 |  | 9,860,275 |  | 206,947,486 |
| Henry |  |  |  | - |  | 4,871,769 |  | 30,863,450 |  | 4,800,090 |  | 42,400,357 |
| Howard |  | 6,785,186 |  |  |  | 7,897,508 |  | 81,051,783 |  | 38,942,614 |  | 134,677,091 |
| Huntington |  | - |  | 1,373,896 |  | 4,653,791 |  | 27,675,624 |  | 3,353,820 |  | 37,057,131 |
| Jackson |  | - |  | - |  | 630,276 |  | 32,185,599 |  | 2,937,016 |  | 37,299,227 |
| Jasper |  | - |  |  |  | 3,544 |  | 20,677,385 |  | 10,829,336 |  | 40,047,026 |
| Jay |  | - |  | 1,295,249 |  | 569,990 |  | 18,084,280 |  | 1,338,208 |  | 21,551,816 |
| Jefferson |  | - |  | . |  | 1,257,911 |  | 26,258,490 |  | 1,483,527 |  | 28,999,928 |
| Jennings |  | - |  | - |  | 741,615 |  | 19,073,624 |  | 2,233,716 |  | 22,048,955 |
| Johnson |  | - |  | - |  | 11,945,653 |  | 126,293,310 |  | 9,084,177 |  | 147,323,141 |
| Knox |  | - |  | - |  | 7,256,309 |  | 30,978,306 |  | 2,859,301 |  | 41,093,915 |
| Kosciusko |  |  |  |  |  | 858,811 |  | 73,348,292 |  | 4,936,474 |  | 79,143,577 |
| Lagrange |  | - |  | - |  | 227,701 |  | 25,241,529 |  | 2,286,971 |  | 28,368,368 |
| Lake |  | - |  | - |  | 114,333,700 |  | 638,186,336 |  | 263,588,969 |  | 1,016,109,005 |
| Laporte |  |  |  | - |  | 8,083,199 |  | 125,300,653 |  | 34,630,284 |  | 168,014,135 |
| Lawrence |  |  |  | - |  | 2,718,904 |  | 28,903,791 |  | 2,980,211 |  | 37,864,473 |
| Madison |  | $\cdot$ |  | $\cdot$ |  | 32,403,049 |  | 95,210,862 |  | 25,305,087 |  | 162,912,724 |
| Marion |  | 745,523 |  | - |  | 134,624,752 |  | 968,360,288 |  | 96,461,103 |  | 1,213,597,825 |
| Marshall |  |  |  | - |  | 830,452 |  | 40,863,304 |  | 2,304,265 |  | 43,998,021 |
| Martin |  |  |  |  |  | 255,870 |  | 6,120,623 |  | 358,916 |  | 6,735,409 |
| Miami |  | 1,307,013 |  | 914,185 |  | 1,851,774 |  | 15,308,983 |  | 1,515,878 |  | 24,320,732 |
| Monroe |  | - |  | - |  | 505,961 |  | 110,526,265 |  | 5,907,939 |  | 118,288,374 |
| Montgomery |  | 4,511,086 |  | - |  | 3,289,554 |  | 33,333,412 |  | 2,952,997 |  | 45,798,025 |
| Morgan |  |  |  |  |  | 46,857 |  | 29,013,168 |  | 2,292,728 |  | 44,677,109 |
| Newton |  | $\cdot$ |  | - |  | 362,132 |  | 15,110,215 |  | 848,806 |  | 16,321,153 |
| Noble |  | - |  | - |  | 1,509,753 |  | 40,047,015 |  | 2,469,545 |  | 45,574,684 |
| Ohio |  | - |  |  |  | 1,051 |  | 2,560,331 |  | 86,573 |  | 2,647,955 |
| Orange |  | - |  | - |  | 22,895 |  | 11,866,945 |  | 983,782 |  | 12,873,623 |
| Owen |  | - |  | - |  | 387,494 |  | 13,043,011 |  | 1,315,160 |  | 14,745,664 |
| Parke |  | - |  | - |  | 35,251 |  | 9,218,562 |  | 842,194 |  | 11,209,646 |
| Perry |  | - |  | - |  | 1,133,920 |  | 13,333,981 |  | 922,240 |  | 15,625,001 |
| Pike |  |  |  | - |  | 476,667 |  | 13,850,508 |  | 605,047 |  | 14,932,221 |
| Porter |  | $\cdot$ |  | $\cdot$ |  | 7,910,037 |  | 182,229,820 |  | 21,049,183 |  | 216,348,376 |
| Posey |  |  |  | - |  | 524,394 |  | 29,619,242 |  | 1,237,406 |  | 31,724,489 |
| Pulaski |  |  |  |  |  | 12,310 |  | 7,918,205 |  | 459,175 |  | 10,820,418 |
| Putnam |  | - |  | - |  | 298,490 |  | 26,616,244 |  | 2,393,052 |  | 30,617,338 |
| Randolph |  | - |  | - |  | 2,803,393 |  | 19,029,393 |  | 1,167,375 |  | 23,000,160 |
| Ripley |  | - |  | . |  | 14,234 |  | 17,384,528 |  | 1,225,546 |  | 19,228,083 |
| Rush |  | - |  | - |  | 1,589,324 |  | 13,495,306 |  | 860,497 |  | 16,575,825 |
| St Joseph |  | - |  | - |  | 45,269,912 |  | 266,237,635 |  | 51,754,425 |  | 394,456,138 |
| Scott |  | - |  | - |  | 1,084,067 |  | 16,026,264 |  | 2,545,269 |  | 20,148,830 |
| Shelby |  | - |  | - |  | 1,202,080 |  | 40,783,753 |  | 6,988,360 |  | 48,974,192 |
| Spencer |  | - |  | . |  | 84,543 |  | 23,454,356 |  | 1,118,791 |  | 24,820,900 |
| Starke |  | - |  | - |  | 425,552 |  | 16,983,405 |  | 2,379,471 |  | 19,963,424 |
| Steuben |  | - |  | - |  | 67,697 |  | 31,760,042 |  | 3,727,907 |  | 37,074,214 |
| Sullivan |  | - |  | - |  | 714,184 |  | 17,951,084 |  | 1,044,355 |  | 19,709,623 |
| Switzerland |  | . |  | - |  | 8,273 |  | 5,662,273 |  | 602,146 |  | 6,272,692 |
| Tippecanoe |  | - |  | - |  | 5,995,744 |  | 146,134,493 |  | 7,540,103 |  | 163,880,274 |
| Tipton |  | - |  | . |  | 808,195 |  | 14,459,623 |  | 990,628 |  | 16,500,674 |
| Union |  | - |  | - |  | 533,328 |  | 6,526,551 |  | 324,568 |  | 7,384,448 |
| Vanderburgh |  | - |  |  |  | 8,132,815 |  | 165,443,077 |  | 11,346,511 |  | 188,568,464 |
| Vermilion |  |  |  |  |  | 895,388 |  | 14,636,181 |  | 1,191,309 |  | 16,722,878 |
| Vigo |  | - |  | $\cdot$ |  | 13,922,610 |  | 90,520,686 |  | 16,084,864 |  | 120,528,160 |
| Wabash |  | - |  | 1,827,330 |  | 169,676 |  | 17,066,798 |  | 1,269,715 |  | 24,232,286 |
| Warren |  |  |  |  |  | 20,140 |  | 7,144,478 |  | 279,256 |  | 7,898,842 |
| Warrick |  | - |  | - |  | 619,081 |  | 46,168,109 |  | 4,023,246 |  | 50,810,436 |
| Washington |  | - |  | - |  | 1,126,976 |  | 17,139,468 |  | 1,457,837 |  | 20,579,863 |
| Wayne |  | - |  | - ${ }^{\circ}$ |  | 5,580,886 |  | 58,924,040 |  | 5,606,137 |  | 70,111,064 |
| Wells |  | - |  | 821,634 |  | 56,391 |  | 17,595,619 |  | 988,432 |  | 20,338,032 |
| White |  | - |  |  |  | 374,794 |  | 24,196,259 |  | 5,126,605 |  | 29,966,033 |
| Whitley |  | . |  | . |  | 348,376 |  | 24,346,992 |  | 1,283,129 |  | 26,161,722 |
| Totals | \$ | 18,039,126 | \$ | 18,440,636 | S | 618,309,466 | \$ | 6,128,314,161 | \$ | 834,648,591 | \$ | 7,787,581,173 |

State of Indiana
Property and Excise Taxes Collected in 2011 by County

| County | Property Taxes Paid by Taxpayers | $\qquad$ | $\qquad$ | Total Property Taxes Collected | License Excise Tax Collected | Total Excise, and Property Tax Collected |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | 27,649,052 | (46) | 566,990 | 28,215,996 | 1,641,498 | 29,857,495 |
| Allen | 315,218,061 | $(68,087)$ | 10,606,351 | 325,756,325 | 24,916,658 | 350,672,982 |
| Bartholomew | 85,484,460 | $(42,089)$ | $(5,739)$ | 85,436,632 | 5,498,206 | 90,934,838 |
| Benton | 9,568,633 | 1,254,154 | 55,555 | 10,878,341 | 579,394 | 11,457,735 |
| Blackford | 9,020,528 | $(14,650)$ | 184,870 | 9,190,748 | 881,417 | 10,072,165 |
| Boone | 69,879,326 | $(6,737)$ | $(1,669)$ | 69,870,920 | 4,880,050 | 74,750,970 |
| Brown | 11,658,271 | $(16,967)$ | 1,178,991 | 12,820,295 | 792,319 | 13,612,614 |
| Carroll | 15,183,735 | 613,749 | (42) | 15,797,441 | 1,203,619 | 17,001,060 |
| Cass | 26,076,414 | 5,247,956 | (697) | 31,323,673 | 2,782,155 | 34,105,828 |
| Clark | 94,734,033 | 4,436,631 | 4,396,329 | 103,566,994 | 6,535,189 | 110,102,184 |
| Clay | 12,378,097 |  | 2,778,212 | 15,156,309 | 1,731,362 | 16,887,671 |
| Clinton | 24,716,306 | $(2,667)$ | 2,957,820 | 27,671,459 | 2,178,359 | 29,849,818 |
| Crawford | 7,278,256 |  | (9) | 7,278,248 | 551,060 | 7,829,308 |
| Daviess | 23,308,124 | $(4,101)$ | 1,073,268 | 24,377,291 | 2,291,165 | 26,668,456 |
| Dearborn | 43,988,372 | $(12,378)$ | (391) | 43,975,603 | 3,215,213 | 47,190,816 |
| Decatur | 21,770,940 | $(4,177)$ | 313,548 | 22,080,311 | 1,574,205 | 23,654,516 |
| Dekalb | 38,627,822 | $(8,833)$ | 2,097,679 | 40,716,668 | 2,741,802 | 43,458,470 |
| Delaware | 83,877,134 | $(4,986)$ | 3,902,365 | 87,774,513 | 6,506,422 | 94,280,934 |
| Dubois | 41,855,725 | $(10,770)$ | (589) | 41,844,366 | 3,132,808 | 44,977,174 |
| Elkhart | 188,511,592 | $(78,238)$ | $(4,788)$ | 188,428,565 | 11,032,601 | 199,461,166 |
| Fayette | 15,084,918 | 2,912,972 | 344,470 | 18,342,360 | 1,209,629 | 19,551,989 |
| Floyd | 62,364,993 | $(2,526)$ | 1,521,467 | 63,883,934 | 4,452,340 | 68,336,274 |
| Fountain | 12,217,978 |  | 265,381 | 12,483,359 | 1,018,445 | 13,501,804 |
| Franklin | 13,361,631 | (51) |  | 13,361,580 | 1,514,281 | 14,875,860 |
| Fulton | 14,862,240 | 692,682 | 729,564 | 16,284,486 | 1,350,086 | 17,634,572 |
| Gibson | 40,333,107 | (37) | (66) | 40,333,004 | 2,367,118 | 42,700,123 |
| Grant | 48,180,433 | 896,380 | 8,185,201 | 57,262,014 | 3,738,519 | 61,000,533 |
| Greene | 17,668,169 | - | 278 | 17,668,447 | 1,910,599 | 19,579,046 |
| Hamilton | 393,575,904 | $(8,115)$ | 15,312 | 393,583,102 | 31,652,288 | 425,235,390 |
| Hancock | 62,518,171 | (15) | 3,496,133 | 66,014,288 | 5,727,494 | 71,741,783 |
| Harrison | 19,953,481 | (136) | 80 | 19,953,425 | 2,124,521 | 22,077,946 |
| Hendricks | 163,673,986 | $(14,291)$ | 4,677,270 | 168,336,965 | 13,223,290 | 181,560,254 |
| Henry | 31,198,595 | (841) | 1,866,745 | 33,064,499 | 3,159,128 | 36,223,628 |
| Howard | 88,324,677 | $(15,965)$ | 6,781,655 | 95,090,367 | 6,383,654 | 101,474,021 |
| Huntington | 28,298,476 | $(6,669)$ | 1,365,702 | 29,657,508 | 2,387,450 | 32,044,958 |
| Jackson | 31,212,865 | $(75,353)$ | 1,564,625 | 32,702,137 | 2,451,435 | 35,153,572 |
| Jasper | 19,510,908 | 5,977,195 | (814) | 25,487,288 | 2,208,680 | 27,695,969 |
| Jay | 17,886,072 |  | 1,571,191 | 19,457,264 | 1,164,502 | 20,621,766 |
| Jefferson | 26,190,586 |  |  | 26,190,586 | 1,819,249 | 28,009,834 |
| Jennings | 19,408,538 | (272) | (912) | 19,407,355 | 1,395,497 | 20,802,852 |
| Johnson | 127,793,217 | $(4,438)$ | $(4,313)$ | 127,784,466 | 10,433,056 | 138,217,522 |
| Knox | 29,544,936 |  | 296 | 29,545,233 | 2,503,933 | 32,049,166 |
| Kosciusko | 73,105,884 | 171 | (25) | 73,106,029 | 5,110,275 | 78,216,305 |
| Lagrange | 24,632,052 | (840) | 610,637 | 25,241,849 | 1,336,734 | 26,578,583 |
| Lake | 603,556,171 | $(1,309,967)$ | $(93,701)$ | 602,152,503 | 32,627,242 | 634,779,745 |
| Laporte | Data Not Available |  |  |  |  |  |
| Lawrence | 30,185,948 | 3,270,577 | (567) | 33,455,958 | 2,803,049 | 36,259,007 |
| Madison | 88,129,621 | 4,727,724 | 4,894,457 | 97,751,803 | 8,516,521 | 106,268,324 |
| Marion | 887,366,924 | $(7,323,354)$ | 12,747,355 | 892,790,925 | 61,632,596 | 954,423,521 |
| Marshall | 40,553,631 | $(19,530)$ | $(1,228)$ | 40,532,874 | 2,853,702 | 43,386,575 |
| Martin | 6,107,143 |  | (84) | 6,107,059 | 589,854 | 6,696,913 |
| Miami | 15,224,813 | 2,330,934 | 3,317,524 | 20,873,270 | 1,729,941 | 22,603,212 |
| Monroe | 110,906,098 |  | 1,338,741 | 112,244,839 | 6,628,803 | 118,873,642 |
| Montgomery | 32,062,869 | 1,094,072 | 5,069,025 | 38,225,966 | 2,525,659 | 40,751,625 |
| Morgan | 28,792,895 | 12,185,348 | 860,807 | 41,839,050 | 4,797,327 | 46,636,377 |
| Newton | 15,178,954 | (82) | (275) | 15,178,597 | 1,101,920 | 16,280,517 |
| Noble | 39,736,938 | $(2,621)$ | 1,548,516 | 41,282,833 | 2,860,155 | 44,142,988 |
| Ohio | 2,508,391 | - |  | 2,508,391 | 291,520 | 2,799,911 |
| Orange | 12,313,908 |  | (76) | 12,313,832 | 1,100,164 | 13,413,995 |
| Owen | 13,082,683 | $(1,011)$ | 276 | 13,081,948 | 1,248,394 | 14,330,342 |
| Parke | 9,286,797 | 532,735 | 586,064 | 10,405,596 | 1,026,190 | 11,431,786 |
| Perry | 13,272,094 |  | 234,417 | 13,506,511 | 1,063,331 | 14,569,841 |
| Pike | 13,881,795 | (4) | (3) | 13,881,788 | 820,421 | 14,702,210 |
| Porter | 177,569,018 | $(496,625)$ | 5,095,603 | 182,167,996 | 13,918,987 | 196,086,982 |
| Posey | 29,379,722 | $(135,205)$ | 344,096 | 29,588,614 | 2,036,250 | 31,624,864 |
| Pulaski | 7,952,882 | 2,057,747 | 373,541 | 10,384,171 | 880,348 | 11,264,519 |
| Putnam | 26,868,182 | - | 1,312,597 | 28,180,779 | 2,317,509 | 30,498,288 |
| Randolph | 18,846,956 | - | (135) | 18,846,820 | 1,436,148 | 20,282,969 |
| Ripley | 17,465,088 | (38) | 605,035 | 18,070,085 | 1,656,808 | 19,726,893 |
| Rush | 13,706,300 |  | 631,476 | 14,337,776 | 1,076,363 | 15,414,139 |
| St Joseph | 252,718,127 | 22,917,021 | 7,400,994 | 283,036,142 | 16,336,411 | 299,372,553 |
| Scott | 16,562,783 | - | 494,623 | 17,057,406 | 1,124,103 | 18,181,509 |
| Shelby | 42,009,107 |  | (278) | 42,008,829 | 2,839,101 | 44,847,929 |
| Spencer | 23,404,864 | $(2,381)$ | 162,655 | 23,565,139 | 1,514,630 | 25,079,769 |
| Starke | 16,935,546 |  | 175,498 | 17,111,044 | 1,519,500 | 18,630,544 |
| Steuben | 31,813,908 | 1,241,250 | 213,195 | 33,268,353 | 2,038,612 | 35,306,965 |
| Sullivan | 17,872,645 | 13 | (240) | 17,872,418 | 1,672,197 | 19,544,615 |
| Switzerland | 5,752,207 |  |  | 5,752,207 | 413,177 | 6,165,384 |
| Tippecanoe | 142,205,284 | $(338,236)$ | 4,205,756 | 146,072,804 | 9,126,535 | 155,199,339 |
| Tipton | 14,408,664 | (18) | 243,151 | 14,651,798 | 1,377,574 | 16,029,371 |
| Union | 6,532,676 | $(3,984)$ | (119) | 6,528,573 | 442,915 | 6,971,488 |
| Vanderburgh | 162,181,076 | $(8,652)$ | 3,662,447 | 165,834,871 | 11,938,483 | 177,773,354 |
| Vermillion | 14,571,130 | $(1,990)$ | 175 | 14,569,315 | 1,150,506 | 15,719,821 |
| Vigo | 87,531,601 | $(76,870)$ | $(2,646)$ | 87,452,085 | 7,184,218 | 94,636,303 |
| Wabash | 17,075,330 | 2,745,494 | 2,980,156 | 22,800,980 | 1,957,564 | 24,758,545 |
| Warren | 7,122,458 | 355,022 | 99,456 | 7,576,936 | 819,091 | 8,396,027 |
| Warrick | 47,715,989 |  | (504) | 47,715,485 | 4,816,744 | 52,532,230 |
| Washington | 17,050,695 | $(1,924)$ | 858,550 | 17,907,321 | 1,600,160 | 19,507,481 |
| Wayne | 57,451,901 | $(18,511)$ | $(3,602)$ | 57,429,788 | 3,831,151 | 61,260,939 |
| Wells | 17,608,448 | (74) | 1,697,674 | 19,306,049 | 1,559,142 | 20,865,191 |
| White | 25,614,471 | $(5,403)$ | 265,480 | 25,874,547 | 1,826,067 | 27,700,615 |
| Whitley | 24,026,352 |  | 183,864 | 24,210,216 | 2,233,423 | 26,443,639 |
| Totals | 5,833,787,782 | 65,339,074 | 124,587,676 | 6,023,714,532 | 430,168,211 | 6,453,882,742 |

State of Indiana
Distribution of Property and Excise Taxes Collected in 2011 by Fund and County

| County | County Funds | Township Funds | School Funds | Library <br> Funds | Municipal and Special District Funds | Total Property and Excise Taxes Distributed |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | 7,924,751 | 659,728 | 14,646,654 | \$869,157 | \$5,757,205 | \$29,857,495 |
| Allen | 64,866,907 | 6,769,030 | 122,744,694 | 24,977,849 | 131,314,502 | 350,672,982 |
| Bartholomew | 17,514,237 | 1,916,499 | 37,260,657 | 2,361,837 | 31,881,608 | 90,934,838 |
| Benton | 3,023,166 | 316,583 | 5,764,010 | 622,737 | 1,731,239 | 11,457,735 |
| Blackford | 3,163,759 | 300,551 | 3,708,157 | 307,756 | 2,591,942 | 072,165 |
| Boone | 8,081,631 | 1,116,406 | 43,269,249 | 2,649,389 | 19,634,294 | 74,750,970 |
| Brown | 3,700,847 | 264,122 | 8,609,061 | 542,518 | 496,067 | 13,612,614 |
| Carroll | 4,002,456 | 622,074 | 8,806,830 | 737,467 | 2,832,232 | 17,001,060 |
| Cass | 9,332,783 | 1,195,636 | 13,225,366 | 1,260,300 | 9,091,743 | 34,105,828 |
| Clark | 12,629,800 | 1,025,134 | 40,711,269 | 2,886,316 | 52,849,664 | 110,102,184 |
| Clay | 3,623,591 | 504,711 | 9,905,958 | 397,669 | 2,455,742 | 16,887,671 |
| Clinton | 6,747,665 | 948,525 | 14,344,228 | 1,643,555 | 6,165,846 | 29,849,818 |
| Crawford | 2,659,820 | 88,018 | 3,975,295 | 136,541 | 969,634 | 7,829,308 |
| Daviess | 9,556,020 | 522,255 | 10,971,345 | 264,897 | 5,353,939 | 26,668,456 |
| Dearborn | 9,453,341 | 826,245 | 24,697,780 | 2,003,678 | 10,209,771 | 47,190,816 |
| Decatur | 5,608,157 | 638,124 | 10,034,811 | 689,797 | 6,683,627 | 23,654,516 |
| Dekalb | 7,836,853 | 614,504 | 21,738,190 | 1,538,902 | 11,730,022 | 43,458,470 |
| Delaware | 19,065,681 | 3,238,500 | 31,506,751 | 3,602,692 | 36,867,310 | 94,280,934 |
| Dubois | 6,845,416 | 572,772 | 25,460,917 | 1,713,291 | 10,384,778 | 44,977,174 |
| Elkhart | 30,288,328 | 8,002,718 | 92,922,939 | 7,851,253 | 60,395,928 | 199,461,166 |
| Fayette | 5,047,193 | 227,126 | 7,311,008 | 677,907 | 6,288,754 | 19,551,989 |
| Floyd | 7,952,015 | 1,186,449 | 36,496,597 | 1,918,556 | 20,782,656 | 68,336,274 |
| Fountain | 3,598,624 | 374,174 | 6,442,086 | 465,759 | 2,621,161 | 13,501,804 |
| Franklin | 3,368,159 | 265,691 | 9,185,054 | 520,958 | 1,535,997 | 14,875,860 |
| Fulton | 4,334,366 | 586,648 | 7,559,519 | 1,641,176 | 3,512,863 | 17,634,572 |
| Gibson | 10,852,333 | 870,271 | 17,889,094 | 1,196,748 | 11,891,677 | 42,700,123 |
| Grant | 13,908,559 | 1,207,164 | 20,839,359 | 2,032,519 | 23,012,931 | 61,000,533 |
| Greene | 5,900,683 | 683,330 | 10,116,803 | 691,030 | 2,187,199 | 19,579,046 |
| Hamilton | 49,516,727 | 12,151,706 | 204,337,287 | 11,107,401 | 148,122,269 | 425,235,390 |
| Hancock | 12,133,166 | 5,276,979 | 41,456,370 | 100,157 | 12,775,112 | 71,741,783 |
| Harrison | 6,406,057 | 690,602 | 12,382,168 | 1,385,289 | 1,213,829 | 22,077,946 |
| Hendricks | 21,087,325 | 8,546,815 | 101,147,763 | 4,738,680 | 46,039,670 | 181,560,254 |
| Henry | 8,823,501 | 1,182,211 | 16,205,936 | 2,262,179 | 7,749,801 | 36,223,628 |
| Howard | 20,947,022 | 2,532,352 | 34,415,320 | 4,885,096 | 38,694,231 | 101,474,021 |
| Huntington | 6,894,105 | 533,710 | 12,418,535 | 1,616,675 | 10,581,933 | 32,044,958 |
| Jackson | 7,040,320 | 453,169 | 15,515,011 | 1,841,617 | 10,303,454 | 35,153,572 |
| Jasper | 6,279,174 | 783,007 | 15,991,543 | 1,517,624 | 3,124,620 | 27,695,969 |
| Jay | 5,541,650 | 369,442 | 9,438,579 | 799,681 | 4,472,414 | 20,621,766 |
| Jefferson | 7,171,157 | 587,059 | 12,420,083 | 1,054,188 | 6,777,347 | 28,009,834 |
| Jennings | 5,116,192 | 433,478 | 10,250,754 | 450,913 | 4,551,514 | 20,802,852 |
| Johnson | 15,404,804 | 369,023 | 72,513,513 | 4,320,699 | 45,609,483 | 138,217,522 |
| Knox | 6,957,395 | 2,042,006 | 14,828,853 | 1,091,699 | 7,129,214 | 32,049,166 |
| Kosciusko | 10,762,024 | 3,319,186 | 42,328,447 | 3,279,022 | 18,527,626 | 78,216,305 |
| Lagrange | 5,436,789 | 775,685 | 14,375,563 | 1,039,066 | 4,951,480 | 26,578,583 |
| Lake | 111,073,664 | 17,864,815 | 210,124,549 | 26,429,042 | 269,287,675 | 634,779,745 |
| Laporte | Data Not Available |  |  |  |  |  |
| Lawrence | 7,254,921 | 701,625 | 16,217,679 | 1,825,167 | 10,259,615 | 36,259,007 |
| Madison | 18,518,913 | 2,394,138 | 44,685,851 | 5,296,376 | 35,373,046 | 106,268,324 |
| Marion | 118,371,135 | 42,762,102 | 378,846,312 | 38,692,934 | 375,751,037 | 954,423,521 |
| Marshall | 7,926,652 | 1,871,176 | 18,990,321 | 2,331,270 | 12,267,157 | 43,386,575 |
| Martin | 1,803,816 | 217,470 | 3,842,571 | 83,646 | 749,410 | 6,696,913 |
| Miami | 6,112,528 | 496,568 | 9,472,859 | 402,133 | 6,119,123 | 22,603,212 |
| Monroe | 19,959,983 | 4,453,779 | 47,589,008 | 7,088,411 | 39,782,461 | 118,873,642 |
| Montgomery | 8,114,663 | 1,002,283 | 21,363,242 | 1,862,167 | 8,409,271 | 40,751,625 |
| Morgan | 7,434,789 | 3,603,640 | 24,662,205 | 1,829,713 | 9,106,031 | 46,636,377 |
| Newton | 5,542,088 | 779,094 | 7,536,322 | 1,342,052 | 1,080,961 | 16,280,517 |
| Noble | 7,979,613 | 1,416,192 | 20,945,177 | 2,536,842 | 11,265,164 | 44,142,988 |
| Ohio | 1,036,342 | 73,159 | 1,165,812 | 105,826 | 418,772 | 2,799,911 |
| Orange | 2,637,845 | 167,306 | 6,252,911 | 557,079 | 3,798,853 | 13,413,995 |
| Owen | 3,059,852 | 246,480 | 9,430,667 | 676,640 | 916,702 | 14,330,342 |
| Parke | 3,244,801 | 460,138 | 6,659,641 | 243,703 | 823,503 | 11,431,786 |
| Perry | 3,255,998 | 157,503 | 6,641,443 | 614,102 | 3,900,795 | 14,569,841 |
| Pike | 5,697,509 | 339,073 | 7,200,885 | 525,977 | 938,767 | 14,702,210 |
| Porter | 38,238,248 | 5,832,132 | 85,316,094 | 8,325,623 | 58,374,887 | 196,086,982 |
| Posey | 9,658,004 | 1,680,419 | 14,232,768 | 1,625,202 | 4,428,470 | 31,624,864 |
| Pulaski | 4,401,215 | 462,907 | 4,697,563 | 785,506 | 917,328 | 11,264,519 |
| Putnam | 4,628,609 | 440,591 | 19,761,014 | 556,612 | 5,111,462 | 30,498,288 |
| Randolph | 5,258,748 | 515,421 | 8,958,145 | 450,722 | 5,099,932 | 20,282,969 |
| Ripley | 3,341,574 | 317,960 | 12,442,021 | 822,624 | 2,802,714 | 19,726,893 |
| Rush | 3,592,576 | 427,168 | 7,379,037 | 211,313 | 3,804,046 | 15,414,139 |
| St Joseph | 42,064,071 | 13,137,095 | 92,789,212 | 18,200,041 | 133,182,134 | 299,372,553 |
| Scott | 4,464,933 | 360,754 | 8,418,301 | 483,442 | 4,454,079 | 18,181,509 |
| Shelby | 7,280,785 | 850,160 | 21,264,882 | 652,247 | 14,799,855 | 44,847,929 |
| Spencer | 6,860,250 | 914,498 | 10,655,871 | 1,506,830 | 5,142,320 | 25,079,769 |
| Starke | 4,089,880 | 903,420 | 10,100,304 | 1,144,334 | 2,392,607 | 18,630,544 |
| Steuben | 7,364,062 | 1,315,988 | 18,191,790 | 1,340,213 | 7,094,911 | 35,306,965 |
| Sullivan | 6,015,905 | 922,381 | 10,041,714 | 1,074,629 | 1,489,985 | 19,544,615 |
| Switzerland | 2,170,255 | 187,807 | 3,233,635 | 180,130 | 393,557 | 6,165,384 |
| Tippecanoe | 25,417,083 | 1,841,589 | 67,361,445 | 5,318,102 | 55,261,119 | 155,199,339 |
| Tipton | 3,558,424 | 669,493 | 7,094,696 | 887,076 | 3,819,682 | 16,029,371 |
| Union | 1,711,662 | 126,924 | 4,121,413 | 430,545 | 580,945 | 6,971,488 |
| Vanderburgh | 45,418,065 | 3,606,770 | 43,310,556 | 12,453,910 | 72,984,053 | 177,773,354 |
| Vermillion | 6,391,840 | 738,690 | 6,256,092 | 1,029,316 | 1,303,883 | 15,719,821 |
| Vigo | 25,130,869 | 1,470,789 | 26,195,737 | 4,962,282 | 36,876,626 | 94,636,303 |
| Wabash | 4,659,767 | 892,138 | 9,968,255 | 791,283 | 8,447,101 | 24,758,545 |
| Warren | 3,083,691 | 229,270 | 4,290,391 | 232,893 | 559,782 | 8,396,027 |
| Warrick | 15,079,923 | 1,457,117 | 24,505,762 | 3,442,370 | 8,047,058 | 52,532,230 |
| Washington | 4,866,394 | 618,917 | 10,416,125 | 335,598 | 3,270,448 | 19,507,481 |
| Wayne | 16,144,145 | 1,875,420 | 18,037,208 | 2,424,318 | 22,779,848 | 61,260,939 |
| Wells | 3,957,803 | 472,143 | 11,561,468 | 1,289,291 | 3,584,486 | 20,865,191 |
| White | 7,436,635 | 731,698 | 14,351,448 | 861,813 | 4,319,021 | 27,700,615 |
| Whitley | 5,669,264 | 1,024,948 | 13,687,367 | 1,215,194 | 4,846,866 | 26,443,639 |
| Totals | \$ 1,143,384,341 | 198,620,567 | \$ 2,720,437,179 | 273,168,778 | 2,118,271,876 | ,53,882,742 |

## State of Indiana

## Property Tax Schedules <br> For Year Ended December 31, 2011 Payable 2012

## In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana

 Department of Local Government Finance.Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Not all counties completed 2012 property tax billings in 2012, because of a delay in indexing property values for market value changes. On the following schedules, where applicable, it has been noted that the data is not available. In the 2013 comprehensive annual report complete schedules for 2012 payable property taxes will be included.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. In some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit, if applicable. The local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the locally funded homestead credits are shown in separate columns.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by the county auditor and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the county auditor based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is a residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by the county auditor and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2012 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

## State of Indiana

Assessed Value and Current Property Tax Levied by County
Payable 2012
(amounts expressed in thousands)

| County | Assessed Value | Net Tax Levied |
| :---: | :---: | :---: |
| Adams | \$ 1,356,863 | \$ 27,909 |
| Allen | 13,210,689 | 313,981 |
| Bartholomew | 4,100,138 | 88,697 |
| Benton | 764,419 | 9,959 |
| Blackford | 426,632 | 9,048 |
| Boone | 3,959,400 | 74,245 |
| Brown | 1,235,514 | 10,748 |
| Carroll | 1,072,723 | 15,252 |
| Cass | 1,249,501 | 25,391 |
| Clark | 4,624,952 | 100,369 |
| Clay | 846,771 | 12,557 |
| Clinton | 1,390,300 | 24,895 |
| Crawford | 295,257 | 6,934 |
| Daviess | 1,211,111 | 23,537 |
| Dearborn | 2,395,648 | 44,917 |
| Decatur | 1,422,894 | 23,030 |
| Dekalb | 2,253,000 | 41,430 |
| Delaware | 3,462,019 | 81,028 |
| Dubois | 2,142,015 | 39,937 |
| Elkhart | 8,092,527 | 189,512 |
| Fayette | 676,108 | 15,144 |
| Floyd | 3,172,281 | 60,654 |
| Fountain | 766,458 | 13,056 |
| Franklin | 1,000,814 | 13,917 |
| Fulton | 992,635 | 14,980 |
| Gibson | 2,217,292 | 43,082 |
| Grant | 2,221,997 | 46,044 |
| Greene | 907,883 | 17,832 |
| Hamilton | 19,829,888 | 399,977 |
| Hancock | 2,988,799 | 66,356 |
| Harrison | 1,620,583 | 20,277 |
| Hendricks | 7,719,258 | 175,154 |
| Henry | 1,471,856 | 30,568 |
| Howard | 3,639,335 | 83,995 |
| Huntington | 1,366,363 | 27,417 |
| Jackson | 1,828,782 | 32,450 |
| Jasper | 2,656,549 | 23,386 |
| Jay | 836,961 | 17,766 |
| Jefferson | 1,256,720 | 25,150 |
| Jennings | 870,286 | 18,899 |
| Johnson | 6,117,106 | 126,893 |
| Knox | 1,803,233 | 31,801 |
| Kosciusko | 5,452,497 | 69,541 |
| Lagrange | 2,017,032 | 26,269 |
| Lake | 21,906,767 | 627,443 |
| Laporte | Data Not Available | Data Not Available |
| Lawrence | 1,312,394 | 28,357 |
| Madison | 3,655,075 | 89,189 |
| Marion | 39,111,498 | 970,224 |
| Marshall | 2,636,670 | 41,530 |
| Martin | 329,776 | 5,201 |
| Miami | 1,002,888 | 15,944 |


| County | Assessed Value | Net Tax Levied |
| :---: | :---: | :---: |
| Monroe | 6,626,386 | 111,791 |
| Montgomery | 1,980,552 | 33,113 |
| Morgan | 3,029,962 | 28,324 |
| Newton | 796,789 | 15,771 |
| Noble | 2,006,434 | 37,083 |
| Ohio | 266,098 | 2,630 |
| Orange | 791,928 | 13,103 |
| Owen | 652,192 | 13,119 |
| Parke | 764,038 | 8,972 |
| Perry | 618,857 | 13,458 |
| Pike | 685,988 | 13,237 |
| Porter | 9,478,403 | 183,447 |
| Posey | 2,024,179 | 30,767 |
| Pulaski | 733,365 | 8,810 |
| Putnam | 1,664,803 | 25,477 |
| Randolph | 1,015,437 | 20,273 |
| Ripley | 1,252,769 | 17,769 |
| Rush | 878,619 | 14,436 |
| St Joseph | 9,592,232 | 268,176 |
| Scott | 742,403 | 16,431 |
| Shelby | 2,336,505 | 41,662 |
| Spencer | 1,724,787 | 26,234 |
| Starke | 987,731 | 16,684 |
| Steuben | 2,945,280 | 32,818 |
| Sullivan | 940,853 | 17,292 |
| Switzerland | 495,639 | 5,621 |
| Tippecanoe | 7,205,104 | 151,871 |
| Tipton | 841,164 | 13,531 |
| Union | 303,570 | 6,300 |
| Vanderburgh | 7,564,869 | 173,824 |
| Vermillion | 807,950 | 15,456 |
| Vigo | 3,991,527 | 95,411 |
| Wabash | 1,247,932 | 17,467 |
| Warren | 553,757 | 7,313 |
| Warrick | 2,922,735 | 47,920 |
| Washington | 895,360 | 16,996 |
| Wayne | 2,382,530 | 58,087 |
| Wells | 1,283,953 | 17,834 |
| White | 1,736,317 | 23,275 |
| Whitley | 1,480,988 | 23,927 |
| Total | \$ 287,148,143 | 6,027,580 |
| LOIT Property Tax |  |  |
| Replacement | redit | 76,196 |
| COIT Homest | ad Credit | 37,704 |
| CEDIT Home | ad Credit | 46,046 |
| LOIT Homest | ad Credit | 22,319 |
| LOIT Residential Property |  |  |
| Tax Replacem | nt Credit | 19,338 |
| Circuit Breaker Credits |  | 627,134 |
| Total Current Tax Levy |  | \$ 6,856,317 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2012 by County


State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2012 by County
continued

| County |  | Veterans' <br> Deduction |  | Age 65 <br> Deduction |  | Blind and/or Disabled Deduction |  | Energy System Deduction |  | Rehab, Urban Dev or Revit Deduction | Enterprise Zone Investment Deduction (Within Enterprise Zone) |  |  | Fertilizer/ <br> Pesticide Deduction |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 3,130,161 | \$ | 8,827,086 | \$ | 3,630,767 | \$ | 5,575,900 | \$ | 4,533,090 | \$ |  | \$ | 170,000 |
| Allen |  | 53,311,136 |  | 82,277,842 |  | 13,268,203 |  | 20,412,500 |  | 162,707,953 |  | 5,438,601 |  |  |
| Bartholomew |  | 12,665,565 |  | 19,573,730 |  | 4,265,393 |  | 5,658,300 |  | 43,356,685 |  |  |  | 41,800 |
| Benton |  | 1,099,765 |  | 2,728,316 |  | 757,248 |  | 157,500 |  | 1,378,266 |  |  |  | 677,300 |
| Blackford |  | 3,612,463 |  | 6,471,302 |  | 2,361,594 |  | 884,130 |  | 3,127,940 |  |  |  | 97,000 |
| Boone |  | 7,630,649 |  | 7,767,224 |  | 2,346,056 |  | 6,346,600 |  | 95,783,860 |  |  |  | 43,300 |
| Brown |  | 5,693,924 |  | 3,242,232 |  | 1,293,376 |  | 1,488,595 |  |  |  |  |  |  |
| Carroll |  | 4,308,225 |  | 5,295,100 |  | 1,399,850 |  | 1,667,700 |  | 712,740 |  | - |  | 333,600 |
| Cass |  | 9,182,849 |  | 14,131,724 |  | 2,767,280 |  | 1,011,900 |  | 1,419,960 |  |  |  | 1,070,200 |
| Clark |  | 28,266,967 |  | 26,573,205 |  | 17,531,417 |  | 1,348,700 |  | 28,346,104 |  | 83,218,280 |  |  |
| Clay |  | 6,601,621 |  | 7,541,888 |  | 2,919,245 |  | 459,800 |  | 808,417 |  |  |  | 295,000 |
| Clinton |  | 4,909,036 |  | 10,957,748 |  | 2,576,442 |  | 1,437,600 |  | 6,034,875 |  |  |  | 561,400 |
| Crawford |  | 3,248,948 |  | 4,429,182 |  | 2,816,624 |  | 159,900 |  |  |  |  |  |  |
| Daviess |  | 6,294,811 |  | 8,561,016 |  | 3,722,125 |  | 1,416,960 |  | 2,666,750 |  |  |  |  |
| Dearborn |  | 11,782,602 |  | 10,677,900 |  | 5,220,372 |  | 2,071,500 |  | 2,497,140 |  |  |  |  |
| Decatur |  | 3,654,195 |  | 7,639,308 |  | 2,461,716 |  | 5,451,660 |  | 94,874,369 |  |  |  | 3,309,236 |
| Dekalb |  | 9,933,410 |  | 11,828,016 |  | 1,535,297 |  | 8,187,800 |  | 11,155,561 |  |  |  | 1,306,300 |
| Delaware |  | 21,017,536 |  | 41,209,480 |  | 17,364,719 |  |  |  | 15,190,975 |  | 43,400 |  | 525,100 |
| Dubois |  | 6,559,836 |  | 10,026,794 |  | 2,211,908 |  | 9,941,100 |  | 101,250 |  |  |  |  |
| Elkhart |  | 29,089,032 |  | 38,945,090 |  | 12,221,852 |  | 2,473,100 |  | 16,231,548 |  |  |  | 50,000 |
| Fayette |  | 4,297,938 |  | 11,378,754 |  | 4,081,924 |  | 328,600 |  | 2,125,896 |  | 376,600 |  | 8,010 |
| Floyd |  | 18,577,419 |  | 15,128,524 |  | 9,834,800 |  | 1,353,600 |  | 15,927,650 |  | 301,200 |  |  |
| Fountain |  | 2,759,337 |  | 8,472,420 |  | 1,685,014 |  |  |  | 203,490 |  |  |  | 20,990 |
| Franklin |  | 3,682,575 |  | 6,827,969 |  | 2,893,416 |  | 4,255,000 |  |  |  |  |  |  |
| Fulton |  | 4,824,124 |  | 6,593,466 |  | 2,161,931 |  | 2,408,400 |  | 3,190,925 |  | - |  | 652,800 |
| Gibson |  | 7,851,337 |  | 10,815,806 |  | 5,066,912 |  | 678,400 |  | 18,556,650 |  |  |  | 459,650 |
| Grant |  | 28,969,489 |  | 22,597,550 |  | 6,655,931 |  | 2,513,860 |  | 77,987,504 |  | 396,905 |  | 83,400 |
| Greene |  | 10,318,691 |  | 14,767,884 |  | 5,720,496 |  | 375,500 |  |  |  | - |  | 386,900 |
| Hamilton |  | 33,624,289 |  | 18,419,466 |  | 6,814,882 |  | 4,836,303 |  | 130,307,299 |  | - |  | 235,500 |
| Hancock |  | 20,241,618 |  | 12,741,838 |  | 3,176,458 |  | 37,300 |  | 83,680,745 |  |  |  | 294,830 |
| Harrison |  | 11,667,757 |  | 9,863,184 |  | 6,758,729 |  | 953,100 |  | 3,123,450 |  |  |  |  |
| Hendricks |  | 33,906,487 |  | 19,864,142 |  | 7,575,033 |  | 3,717,900 |  | 254,896,032 |  | - |  | 203,243 |
| Henry |  | 9,239,984 |  | 18,537,430 |  | 6,263,765 |  | 1,434,000 |  | 5,947,000 |  | - |  | 33,090 |
| Howard |  | 25,402,459 |  | 24,940,834 |  | 8,106,466 |  | 6,614,920 |  | 3,421,185 |  | 23,800 |  | 139,700 |
| Huntington |  | 10,201,568 |  | 11,556,658 |  | 4,970,112 |  | 10,380,584 |  | 4,935,399 |  | - |  | 27,100 |
| Jackson |  | 7,455,163 |  | 16,480,688 |  | 4,417,002 |  |  |  | 6,062,720 |  |  |  | 38,400 |
| Jasper |  | 5,055,197 |  | 6,913,529 |  | 4,128,828 |  | 565,200 |  | 6,459,786 |  | - |  |  |
| Jay |  | 3,038,003 |  | 9,473,538 |  | 3,84,522 |  | 1,632,900 |  | 5,319,050 |  |  |  | 214,800 |
| Jefferson |  | 10,637,452 |  | 10,796,488 |  | 5,472,330 |  | 1,018,350 |  | 7,402,725 |  |  |  |  |
| Jennings |  | 5,527,151 |  | 10,097,346 |  | 5,523,488 |  | 1,154,620 |  | 10,233,400 |  |  |  | 73,800 |
| Johnson |  | 26,990,192 |  | 23,890,574 |  | 6,564,886 |  | 4,677,900 |  | 102,957,690 |  | - |  |  |
| Knox |  | 9,882,105 |  | 13,114,487 |  | 5,410,360 |  | 743,630 |  | 27,456,760 |  | 1,678,700 |  | 1,037,900 |
| Kosciusko |  | 11,116,611 |  | 8,142,661 |  | 5,668,430 |  | 13,946,302 |  | 20,727,215 |  |  |  | 312,800 |
| Lagrange |  | 4,655,360 |  | 5,034,510 |  | 2,157,932 |  | 1,942,300 |  | 5,703,778 |  | - |  | 104,000 |
| Lake |  | 57,733,579 |  | 138,306,112 |  | 75,671,944 |  | 2,323,022 |  | 105,509,763 |  | 4,072,803 |  |  |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |  |  |  |  |
| Lawrence |  | 11,054,973 |  | 21,306,094 |  | 8,356,104 |  | 1,985,000 |  | 4,245,740 |  | 4,490,700 |  | 480,700 |
| Madison |  | 29,618,870 |  | 46,798,005 |  | 17,736,328 |  | 895,200 |  | 41,512,275 |  |  |  |  |
| Marion |  | 144,827,796 |  | 166,120,244 |  | 43,571,576 |  | 8,733,490 |  | 181,883,714 |  |  |  |  |
| Marshall |  | 8,251,698 |  | 13,300,980 |  | 5,006,288 |  | 1,281,461 |  | 8,888,724 |  | - |  | 286,800 |
| Martin |  | 3,504,130 |  | 3,851,407 |  | 1,605,214 |  | 1,113,773 |  | 3,410,695 |  | 286,000 |  | 34,400 |
| Miami |  | 25,320,585 |  | 7,481,184 |  | 2,768,084 |  | 3,511,849 |  | 2,494,135 |  | 1,689,200 |  | 210,300 |
| Monroe |  | 25,993,688 |  | 21,223,370 |  | 7,032,736 |  | 3,470,300 |  | 31,143,919 |  | 35,892,507 |  |  |
| Montgomery |  | 4,879,739 |  | 16,923,454 |  | 3,244,463 |  | 711,500 |  | 7,013,252 |  | 10,000 |  | 337,200 |
| Morgan |  | 15,099,011 |  | 14,304,076 |  | 5,700,736 |  | 3,863,300 |  | 7,174,940 |  |  |  |  |
| Newton |  | 2,214,399 |  | 4,387,826 |  | 1,845,684 |  | 4,200 |  | 8,376,669 |  |  |  | 61,000 |
| Noble |  | 10,792,537 |  | 15,345,049 |  | 6,420,169 |  | 11,711,000 |  | 30,237,394 |  | - |  | 57,420 |
| Ohio |  | 1,111,038 |  | 1,744,218 |  | 589,238 |  | 840,300 |  |  |  |  |  |  |
| Orange |  | 3,640,329 |  | 6,592,928 |  | 3,233,742 |  | 197,640 |  | 43,297,080 |  |  |  | 72,800 |
| Owen |  | 5,081,132 |  | 6,710,528 |  | 2,220,798 |  |  |  | 212,450 |  |  |  |  |
| Parke |  | 3,465,501 |  | 5,292,280 |  | 1,243,084 |  | 455,230 |  | 806,020 |  |  |  | 66,510 |
| Perry |  | 4,756,988 |  | 7,691,214 |  | 4,021,603 |  | 251,600 |  | 4,450,275 |  |  |  |  |
| Pike |  | 3,020,657 |  | 4,719,714 |  | 1,884,103 |  | 480,100 |  |  |  |  |  |  |
| Porter |  | 23,389,742 |  | 26,279,172 |  | 13,001,686 |  | 758,200 |  | 51,185,252 |  | - |  | - |
| Posey |  | 5,975,650 |  | 5,963,530 |  | 2,306,194 |  | 483,600 |  | 7,407,995 |  | 342,100 |  | 911,600 |
| Pulaski |  | 2,209,224 |  | 3,822,354 |  | 1,886,644 |  | 931,412 |  | 1,196,350 |  |  |  | 776,260 |
| Putnam |  | 8,755,335 |  | 8,206,286 |  | 3,441,735 |  | 1,079,200 |  | 7,751,950 |  |  |  |  |
| Randolph |  | 3,740,156 |  | 10,984,128 |  | 2,899,792 |  | 799,500 |  | 23,963,160 |  | - |  | 56,100 |
| Ripley |  | 5,066,707 |  | 7,547,408 |  | 3,447,756 |  | 4,239,200 |  | 3,928,900 |  | - |  |  |
| Rush |  | 2,287,961 |  | 5,929,616 |  | 1,333,204 |  | 716,750 |  | 2,654,910 |  |  |  | 523,670 |
| St Joseph |  | 34,958,572 |  | 68,077, 133 |  | 13,949,102 |  | 1,948,690 |  | 90,692,080 |  | 2,692,980 |  | 232,350 |
| Scott |  | 6,142,538 |  | 9,719,275 |  | 6,965,780 |  | - |  | 3,130,807 |  | - |  |  |
| Shelby |  | 8,648,929 |  | 11,274,190 |  | 3,358,000 |  | 2,926,494 |  | 19,313,589 |  | - |  | 78,100 |
| Spencer |  | 5,167,083 |  | 4,810,944 |  | 1,605,366 |  | 1,313,571 |  | 1,413,190 |  | - |  | 567,890 |
| Starke |  | 3,387,815 |  | 9,254,514 |  | 7,380,456 |  | 731,500 |  | 3,317,940 |  |  |  |  |
| Steuben |  | 6,469,296 |  | 8,518,930 |  | 2,010,010 |  |  |  | 8,975,000 |  | 150,880 |  | - |
| Sullivan |  | 5,147,694 |  | 6,812,910 |  | 4,255,111 |  | - |  | 7,868,560 |  | - |  |  |
| Switzerland |  | 1,966,673 |  | 3,084,664 |  | 1,374,722 |  | 214,300 |  |  |  |  |  |  |
| Tippecanoe |  | 16,067,218 |  | 14,912,080 |  | 4,208,349 |  | 4,560 |  | 21,838,502 |  | - |  | - |
| Tipton |  | 4,121,985 |  | 4,413,978 |  | 499,418 |  | 3,333,620 |  | 860,096 |  | - |  | - |
| Union |  | 1,634,852 |  | 2,046,652 |  | 922,600 |  | 207,300 |  | 65,820 |  | 649490 |  | 107,700 |
| Vanderburgh |  | 33,386,505 |  | 44,153,136 |  | 23,750,860 |  | 935,900 |  | 79,825,043 |  | 6,494,960 |  |  |
| Vermillion |  | 3,731,079 |  | 7,790,033 |  | 2,772,141 |  | 594,900 |  | 1,593,181 |  |  |  | 126,700 |
| Vigo |  | 22,006,563 |  | 32,792,938 |  | 12,987,219 |  | 664,000 |  | 53,573,470 |  | - |  |  |
| Wabash |  | 8,941,085 |  | 12,403,264 |  | 5,080,532 |  | 6,550,500 |  | 2,839,107 |  | - |  | 494,080 |
| Warren |  | 1,544,722 |  | 3,072,482 |  | 845,092 |  | 163,301 |  | 823,690 |  |  |  | 23,910 |
| Warrick |  | 12,640,299 |  | 9,701,084 |  | 6,018,312 |  | 605,000 |  | 5,764,850 |  | $\checkmark$ |  |  |
| Washington |  | 7,344,681 |  | 10,579,712 |  | 6,340,130 |  | 59,100 |  | 5,654,055 |  | 212,400 |  | - |
| Wayne |  | 12,755,481 |  | 26,118,346 |  | 13,641,570 |  | 1,295,580 |  | 22,195,445 |  | 3,165,300 |  | 732,500 |
| Wells |  | 5,556,712 |  | 7,475,584 |  | 1,218,602 |  | 4,384,762 |  | 22,321,125 |  |  |  | 38,600 |
| White |  | 4,715,275 |  | 7,471,300 |  | 2,128,560 |  | 290,300 |  | 2,218,386 |  | - |  | 170,000 |
| Whitley |  | 7,649,251 |  | 11,480,729 |  | 1,811,117 |  | 10,222,115 |  | 29,257,053 |  | - |  | 54,040 |
| $\underline{\text { Totals }}$ | \$ | 1,167,690,770 | \$ | 1,531,948,984 | \$ | 571,218,085 | \$ | 229,002,234 | \$ | 2,249,840,383 | \$ | 150,977,316 | \$ | 19,307,779 |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2012 by County

| County |  | Model <br> Residence Deduction |  | Tax <br> Exempt Property |  | Net Value of Land and Improvements |  | State \& Local Assessment Of Railroads \& Utilities |  | Business <br> Personal <br> Property | Total Value Of Railroads, Utilities \& Business Personal Property |  |  | Veterans' Deductions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 24,750 | \$ | 85,959,100 | \$ | 1,177,076,844 | \$ | 34,530,770 | \$ | 168,802,570 | \$ | 203,333,340 | \$ |  |
| Allen |  | 1,682,800 |  | 1,042,093,560 |  | 11,404,997,835 |  | 406,504,140 |  | 1,688,220,490 |  | 2,094,724,630 |  |  |
| Bartholomew |  | 19,300 |  | 161,146,800 |  | 3,435,241,042 |  | 77,091,750 |  | 713,081,470 |  | 790,173,220 |  |  |
| Benton |  |  |  | 11,574,400 |  | 623,556,907 |  | 531,553,570 |  | 49,288,970 |  | 580,842,540 |  |  |
| Blackford |  |  |  | 21,929,200 |  | 331,764,719 |  | 37,257,780 |  | 67,676,910 |  | 104,934,690 |  |  |
| Boone |  | 1,950,800 |  | 167,551,970 |  | 3,702,768,340 |  | 63,604,240 |  | 267,770,543 |  | 331,374,783 |  | 24,960 |
| Brown |  |  |  | 41,031,920 |  | 1,201,948,173 |  | 18,345,520 |  | 15,988,990 |  | 34,334,510 |  |  |
| Carroll |  | - |  | 37,525,910 |  | 959,294,244 |  | 26,360,693 |  | 92,393,090 |  | 118,753,783 |  |  |
| Cass |  |  |  | 67,914,280 |  | 1,057,561,486 |  | 42,839,060 |  | 177,541,500 |  | 220,380,560 |  |  |
| Clark |  | 989,700 |  | 221,571,665 |  | 4,104,280,598 |  | 141,473,670 |  | 422,193,460 |  | 563,667,130 |  | 7,120 |
| Clay |  |  |  | 43,554,900 |  | 751,624,174 |  | 32,772,850 |  | 72,247,470 |  | 105,020,320 |  |  |
| Clinton |  | - |  | 90,277,070 |  | 1,166,189,821 |  | 30,984,645 |  | 244,668,696 |  | 275,653,341 |  |  |
| Crawford |  | - |  | 16,206,250 |  | 245,398,601 |  | 25,748,780 |  | 24,277,010 |  | 50,025,790 |  |  |
| Daviess |  | - |  | 39,732,680 |  | 1,015,738,892 |  | 29,283,140 |  | 200,169,900 |  | 229,453,040 |  |  |
| Dearborn |  |  |  | 95,047,310 |  | 2,063,841,569 |  | 242,242,410 |  | 138,636,340 |  | 380,878,750 |  |  |
| Decatur |  | 63,250 |  | 67,895,500 |  | 1,183,527,926 |  | 59,673,450 |  | 315,444,530 |  | 375,117,980 |  |  |
| Dekalb |  | 206,090 |  | 108,331,536 |  | 1,683,449,147 |  | 49,262,920 |  | 534,391,797 |  | 583,654,717 |  |  |
| Delaware |  |  |  | 901,205,520 |  | 3,013,563,616 |  | 138,312,400 |  | 335,825,815 |  | 474,138,215 |  |  |
| Dubois |  |  |  | 118,210,132 |  | 1,838,900,393 |  | 56,295,100 |  | 282,349,280 |  | 338,644,380 |  |  |
| Elkhart |  | 673,850 |  | 604,737,240 |  | 7,045,417,736 |  | 202,941,304 |  | 954,573,150 |  | 1,157,514,454 |  |  |
| Fayette |  |  |  | 62,850,007 |  | 600,411,893 |  | 25,178,200 |  | 66,172,850 |  | 91,351,050 |  |  |
| Floyd |  | 150,800 |  | 231,833,778 |  | 2,841,245,013 |  | 111,893,270 |  | 238,383,210 |  | 350,276,480 |  |  |
| Fountain |  |  |  | 24,625,600 |  | 667,280,268 |  | 19,669,350 |  | 80,445,490 |  | 100,114,840 |  |  |
| Franklin |  | - |  | 49,090,300 |  | 901,306,615 |  | 60,294,880 |  | 40,204,890 |  | 100,499,770 |  |  |
| Fulton |  | - |  | 29,842,421 |  | 860,230,491 |  | 38,376,780 |  | 96,444,420 |  | 134,821,200 |  | 400 |
| Gibson |  | 157,400 |  | 80,846,100 |  | 1,355,944,900 |  | 301,150,140 |  | 645,028,613 |  | 946,178,753 |  |  |
| Grant |  | - |  | 442,144,520 |  | 1,858,382,124 |  | 68,624,610 |  | 442,451,770 |  | 511,076,380 |  |  |
| Greene |  | - |  | 50,232,449 |  | 785,876,687 |  | 65,408,900 |  | 59,097,770 |  | 124,506,670 |  |  |
| Hamilton |  | 3,836,300 |  | 682,143,775 |  | 18,634,628,083 |  | 366,280,880 |  | 967,738,888 |  | 1,334,019,768 |  |  |
| Hancock |  | 513,900 |  | 95,284,720 |  | 2,705,041,890 |  | 80,603,070 |  | 237,146,680 |  | 317,749,750 |  |  |
| Harrison |  |  |  | 71,614,020 |  | 1,456,087,380 |  | 47,135,980 |  | 126,855,970 |  | 173,991,950 |  | 2,400 |
| Hendricks |  | 106,600 |  | 346,340,617 |  | 7,052,299,249 |  | 179,711,461 |  | 563,110,826 |  | 742,822,287 |  |  |
| Henry |  |  |  | 105,736,380 |  | 1,292,059,014 |  | 82,274,410 |  | 126,545,930 |  | 208,820,340 |  | 2,150 |
| Howard |  | 159,800 |  | 239,700,260 |  | 2,554,876,759 |  | 99,398,605 |  | 1,126,776,366 |  | 1,226,174,971 |  |  |
| Huntington |  |  |  | 168,855,060 |  | 1,159,003,001 |  | 79,976,950 |  | 160,135,518 |  | 240,112,468 |  |  |
| Jackson |  | - |  | 102,426,540 |  | 1,477,027,834 |  | 68,185,120 |  | 361,227,795 |  | 429,412,915 |  |  |
| Jasper |  | - |  | 62,236,730 |  | 2,030,882,184 |  | 435,530,590 |  | 201,319,530 |  | 636,850,120 |  |  |
| Jay |  |  |  | 39,003,569 |  | 669,076,439 |  | 29,864,470 |  | 157,425,720 |  | 187,290,190 |  |  |
| Jefferson |  | - |  | 100,508,250 |  | 995,087,457 |  | 143,258,910 |  | 136,099,650 |  | 279,358,560 |  |  |
| Jennings |  | - |  | 39,459,900 |  | 748,618,858 |  | 30,615,220 |  | 105,641,614 |  | 136,256,834 |  |  |
| Johnson |  | 274,800 |  | 316,872,727 |  | 5,578,930,740 |  | 171,022,230 |  | 417,777,543 |  | 588,799,773 |  |  |
| Knox |  |  |  | 105,026,565 |  | 1,324,763,474 |  | 301,580,370 |  | 232,849,902 |  | 534,430,272 |  |  |
| Kosciusko |  | 171,900 |  | 321,412,605 |  | 4,889,212,235 |  | 108,230,220 |  | 571,504,160 |  | 679,734,380 |  |  |
| Lagrange |  |  |  | 68,677,066 |  | 1,857,949,049 |  | 48,914,895 |  | 116,665,914 |  | 165,580,809 |  |  |
| Lake |  | 2,400,700 |  | 1,420,612,685 |  | 18,830,889,871 |  | 851,505,921 |  | 2,594,412,620 |  | 3,445,918,541 |  |  |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |  |  |  |  |
| Lawrence |  |  |  | 114,471,100 |  | 1,121,348,126 |  | 81,852,060 |  | 156,681,240 |  | 238,533,300 |  |  |
| Madison |  | - |  | 375,760,500 |  | 3,195,761,910 |  | 97,675,730 |  | 594,734,876 |  | 692,410,606 |  |  |
| Marion |  | 1,232,700 |  | 3,493,922,920 |  | 33,602,712,520 |  | 975,904,600 |  | 5,608,960,630 |  | 6,584,865,230 |  | 24,960 |
| Marshall |  |  |  | 211,383,000 |  | 2,359,288,469 |  | 65,858,070 |  | 248,856,390 |  | 314,714,460 |  |  |
| Martin |  |  |  | 16,816,090 |  | 262,542,797 |  | 21,194,125 |  | 46,038,582 |  | 67,232,707 |  |  |
| Miami |  | - |  | 41,006,900 |  | 897,524,083 |  | 26,104,636 |  | 82,706,376 |  | 108,811,012 |  |  |
| Monroe |  | 448,600 |  | 454,725,976 |  | 6,091,811,267 |  | 139,335,447 |  | 493,050,850 |  | 632,386,297 |  |  |
| Montgomery |  | 51,200 |  | 146,335,580 |  | 1,526,692,290 |  | 44,057,670 |  | 524,798,797 |  | 568,856,467 |  |  |
| Morgan |  | 79,800 |  | 148,672,660 |  | 2,766,825,390 |  | 115,674,850 |  | 177,869,750 |  | 293,544,600 |  |  |
| Newton |  |  |  | 11,887,300 |  | 691,320,171 |  | 29,096,080 |  | 92,238,270 |  | 121,334,350 |  |  |
| Noble |  |  |  | 137,053,537 |  | 1,672,426,676 |  | 52,692,130 |  | 322,533,050 |  | 375,225,180 |  |  |
| Ohio |  | 47,600 |  | 11,041,150 |  | 243,174,855 |  | 8,108,040 |  | 14,964,840 |  | 23,072,880 |  |  |
| Orange |  |  |  | 27,170,600 |  | 683,522,578 |  | 32,289,980 |  | 78,527,290 |  | 110,817,270 |  |  |
| Owen |  | - |  | 29,131,000 |  | 584,932,155 |  | 30,744,320 |  | 39,092,870 |  | 69,837,190 |  |  |
| Parke |  | 77,400 |  | 27,072,600 |  | 677,584,406 |  | 52,986,370 |  | 34,099,430 |  | 87,085,800 |  |  |
| Perry |  |  |  | 35,691,100 |  | 509,151,677 |  | 17,227,740 |  | 117,199,730 |  | 134,427,470 |  |  |
| Pike |  |  |  | 24,882,900 |  | 407,877,272 |  | 214,877,690 |  | 63,785,460 |  | 278,663,150 |  |  |
| Porter |  | 2,667,750 |  | 501,367,390 |  | 8,310,449,682 |  | 381,169,700 |  | 962,027,450 |  | 1,343,197,150 |  |  |
| Posey |  |  |  | 32,162,500 |  | 1,238,323,887 |  | 105,324,060 |  | 681,841,670 |  | 787,165,730 |  |  |
| Pulaski |  | 88,250 |  | 19,428,540 |  | 642,629,476 |  | 23,802,920 |  | 73,881,235 |  | 97,684,155 |  |  |
| Putnam |  | - |  | 134,095,489 |  | 1,415,752,561 |  | 90,417,730 |  | 202,074,770 |  | 292,492,500 |  |  |
| Randolph |  | - |  | 50,121,300 |  | 870,707,741 |  | 42,701,360 |  | 143,250,195 |  | 185,951,555 |  | 180 |
| Ripley |  | - |  | 52,739,350 |  | 1,105,659,082 |  | 39,406,770 |  | 112,177,631 |  | 151,584,401 |  | - |
| Rush |  |  |  | 24,044,570 |  | 778,642,358 |  | 25,438,427 |  | 84,639,480 |  | 110,077,907 |  |  |
| St Joseph |  | 826,600 |  | 962,206,884 |  | 8,379,817,866 |  | 278,042,760 |  | 1,283,419,786 |  | 1,561,462,546 |  |  |
| Scott |  | 115,600 |  | 42,288,700 |  | 634,967,749 |  | 22,646,290 |  | 106,215,349 |  | 128,861,639 |  |  |
| Shelby |  | - |  | 64,316,400 |  | 1,912,440,192 |  | 92,684,410 |  | 403,070,448 |  | 495,754,858 |  |  |
| Spencer |  | - |  | 80,342,860 |  | 935,904,041 |  | 379,348,070 |  | 416,976,050 |  | 796,324,120 |  |  |
| Starke |  | - |  | 22,513,000 |  | 910,776,801 |  | 31,760,670 |  | 48,369,820 |  | 80,130,490 |  | - |
| Steuben |  | - |  | 106,816,501 |  | 2,738,751,424 |  | 49,522,490 |  | 187,437,420 |  | 236,959,910 |  |  |
| Sullivan |  | - |  | 25,510,700 |  | 598,073,778 |  | 181,638,870 |  | 161,140,410 |  | 342,779,280 |  |  |
| Switzerland |  | - |  | 12,626,775 |  | 449,261,704 |  | 19,326,830 |  | 27,112,530 |  | 46,439,360 |  |  |
| Tippecanoe |  | 56,300 |  | 540,493,993 |  | 6,044,793,146 |  | 165,386,050 |  | 1,300,921,356 |  | 1,466,307,406 |  |  |
| Tipton |  | - |  | 52,862,597 |  | 731,975,514 |  | 30,337,210 |  | 83,055,290 |  | 113,392,500 |  | 9,060 |
| Union |  | - |  | 8,438,600 |  | 279,990,999 |  | 11,182,030 |  | 12,522,830 |  | 23,704,860 |  |  |
| Vanderburgh |  |  |  | 918,265,132 |  | 6,539,397,430 |  | 230,159,420 |  | 1,009,940,811 |  | 1,240,100,231 |  | 370 |
| Vermillion |  | 55,850 |  | 34,454,300 |  | 473,477,820 |  | 190,598,360 |  | 154,870,753 |  | 345,469,113 |  |  |
| Vigo |  |  |  | 368,613,200 |  | 3,106,421,819 |  | 367,183,420 |  | 766,258,845 |  | 1,133,442,265 |  |  |
| Wabash |  | - |  | 113,597,020 |  | 1,040,066,492 |  | 44,435,480 |  | 169,005,530 |  | 213,441,010 |  |  |
| Warren |  |  |  | 10,521,600 |  | 503,563,689 |  | 9,076,380 |  | 46,877,330 |  | 55,953,710 |  |  |
| Warrick |  | 109,900 |  | 157,526,990 |  | 2,388,559,847 |  | 152,235,038 |  | 447,528,400 |  | 599,763,438 |  |  |
| Washington |  | - |  | 30,239,900 |  | 796,499,697 |  | 36,816,330 |  | 69,429,877 |  | 106,246,207 |  | - |
| Wayne |  | 286,200 |  | 398,584,120 |  | 2,021,347,416 |  | 68,489,217 |  | 360,322,960 |  | 428,812,177 |  | 2,000 |
| Wells |  | - |  | 67,313,800 |  | 1,088,605,546 |  | 63,806,540 |  | 216,626,036 |  | 280,432,576 |  |  |
| White |  | - |  | 36,427,800 |  | 1,523,765,749 |  | 634,687,770 |  | 171,041,220 |  | 805,728,990 |  |  |
| Whitley |  | - |  | 55,561,900 |  | 1,255,360,843 |  | 43,384,103 |  | 327,296,320 |  | 370,680,423 |  |  |
| Totals | \$ | 19,526,490 |  | 19,431,380,411 | \$ | $\underline{247,143,734,562}$ | \$ | 11,878,451,867 | \$ | 35,362,475,853 | \$ | 47,240,927,720 | \$ | $\xrightarrow{73,600}$ |

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2012 by County


State of Indiana
Property Taxes Charged Payable 2012 by Fund and County
continued

| County |  | County General Fund |  | Property Reassessment Fund |  | County Debt Sevice Fund |  | Cumulative Bridge Fund |  | County Health Fund |  | $\begin{array}{r} \text { Cumulative } \\ \text { Capital } \\ \text { Development } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 5,852,510 | \$ | 108,549 | \$ |  | \$ | 638,218 | \$ | 306,031 | \$ | 409,349 |
| Allen |  | 50,944,809 |  | 463,873 |  | 4,012,498 |  | 1,495,989 |  | 2,052,636 |  | 2,249,782 |
| Bartholomew |  | 12,072,112 |  | 144,999 |  | 1,922,169 |  | 1,397,941 |  | 992,687 |  |  |
| Benton |  | 2,105,168 |  | 78,811 |  |  |  | 307,667 |  | 37,890 |  | 102,303 |
| Blackford |  | 2,179,397 |  | 56,745 |  | 257,113 |  | 143,623 |  | 158,494 |  | 74,355 |
| Boone |  | 5,380,784 |  | 187,781 |  |  |  | 682,841 |  | 389,219 |  | 474,574 |
| Brown |  | 2,530,651 |  | 91,484 |  | 426,514 |  | 255,909 |  | 362,228 |  | 144,644 |
| Carroll |  | 2,569,356 |  | 180,217 |  |  |  | 468,162 |  | 145,986 |  | 203,374 |
| Cass |  | 6,215,556 |  | 146,572 |  | 1,139,366 |  | 393,911 |  | 436,280 |  | 214,132 |
| Clark |  | 5,700,194 |  | 266,503 |  | 5,267,127 |  | 296,114 |  | 99,938 |  | 666,256 |
| Clay |  | 2,525,850 |  | 359,998 |  |  |  | 201,767 |  | 45,209 |  | 76,186 |
| Clinton |  | 5,307,819 |  | 141,962 |  |  |  | 331,246 |  | 122,245 |  | 205,057 |
| Crawford |  | 2,029,060 |  | 129,106 |  |  |  |  |  | 68,651 |  | 50,720 |
| Daviess |  | 7,544,714 |  | 200,453 |  |  |  | 973,477 |  | 191,923 |  | 258,030 |
| Dearborn |  | 6,198,778 |  | 223,631 |  |  |  | 775,721 |  | 426,297 |  | 328,458 |
| Decatur |  | 3,229,070 |  | 158,702 |  | 1,040,521 |  | 630,968 |  | 319,963 |  | 209,896 |
| Dekalb |  | 6,017,494 |  | 459,302 |  | 182,028 |  | 414,854 |  | 260,342 |  | 421,203 |
| Delaware |  | 14,068,274 |  | 286,895 |  | 1,408,392 |  | 1,484,028 |  | 346,882 |  |  |
| Dubois |  | 4,484,577 |  | 277,587 |  |  |  | 717,615 |  | 472,926 |  | 581,905 |
| Elkhart |  | 21,123,475 |  | 260,276 |  |  |  | 2,260,294 |  | 1,671,248 |  | 952,063 |
| Fayette |  | 3,721,683 |  | 157,619 |  | 464,622 |  | 252,896 |  | 159,383 |  | 134,682 |
| Floyd |  | 5,667,144 |  | 216,542 |  |  |  | 378,949 |  | 353,306 |  |  |
| Fountain |  | 2,367,814 |  | 167,428 |  |  |  | 368,776 |  | 195,574 |  | 122,685 |
| Franklin |  | 1,871,394 |  | 169,764 |  | 518,278 |  | 458,362 |  | 149,791 |  | 151,789 |
| Fulton |  | 3,189,662 |  | 107,806 |  | 359,022 |  | 227,480 |  | 109,784 |  | 260,118 |
| Gibson |  | 8,677,413 |  | 128,944 |  |  |  | 1,129,626 |  | 245,176 |  |  |
| Grant |  | 10,089,875 |  | 425,916 |  | 169,578 |  | 652,677 |  | 333,240 |  | 366,761 |
| Greene |  | 4,120,613 |  | 155,322 |  |  |  | 286,557 |  | 153,661 |  | 147,847 |
| Hamilton |  | 29,433,168 |  | 314,351 |  | 9,215,444 |  | 2,481,717 |  | 1,009,232 |  | 2,481,717 |
| Hancock |  | 5,697,437 |  | 285,372 |  | 2,856,228 |  | 1,156,510 |  | 220,288 |  | 771,006 |
| Harrison |  | 2,896,735 |  | 255,975 |  |  |  | 575,135 |  | 503,850 |  | 270,556 |
| Hendricks |  | 12,237,481 |  | 256,119 |  | 2,786,073 |  | 3,342,038 |  | 812,084 |  | 1,211,879 |
| Henry |  | 5,926,052 |  | 183,293 |  | 1,743,868 |  | 294,302 |  | 392,402 |  | 202,655 |
| Howard |  | 11,907,391 |  | 237,310 |  |  |  | 813,137 |  | 261,739 |  | 715,421 |
| Huntington |  | 5,380,464 |  | 135,912 |  |  |  | 488,808 |  | 153,796 |  |  |
| Jackson |  | 5,070,607 |  | 114,840 |  | 1,257,935 |  | 353,352 |  | 296,816 |  | 291,516 |
| Jasper |  | 4,548,774 |  |  |  |  |  | 249,706 |  | 200,795 |  | 520,007 |
| Jay |  | 3,314,676 |  | 89,159 |  | 652,508 |  | 473,412 |  | 97,050 |  | 362,160 |
| Jefferson |  | 5,419,936 |  | 179,484 |  |  |  | 682,510 |  | 225,535 |  | 159,410 |
| Jennings |  | 3,104,328 |  | 180,692 |  | 677,012 |  | 348,975 |  | 223,344 |  |  |
| Johnson |  | 9,756,790 |  | 460,782 |  | 1,494,862 |  | 1,226,966 |  | 182,170 |  | 948,354 |
| Knox |  | 6,314,326 |  | 237,119 |  |  |  | 379,722 |  | 129,338 |  |  |
| Kosciusko |  | 7,845,081 |  | 326,440 |  |  |  | 531,781 |  | 658,144 |  | 700,266 |
| Lagrange |  | 3,910,111 |  | 157,696 |  | 1,221,672 |  | 252,694 |  | 258,394 |  | 328,693 |
| Lake |  | 84,950,301 |  | 1,396,195 |  | 7,284,035 |  | 1,776,975 |  | 1,356,538 |  | 1,595,651 |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |  |  |
| Lawrence |  | 4,776,149 |  | 296,092 |  | 433,866 |  | 803,679 |  | 96,683 |  | 155,902 |
| Madison |  | 15,919,389 |  | 165,396 |  |  |  | 821,468 |  | 642,289 |  |  |
| Marion |  | 116,975,865 |  | 1,651,195 |  | 6,960,922 |  | - |  |  |  | 4,144,177 |
| Marshall |  | 5,885,433 |  | 272,289 |  |  |  | 654,492 |  | 292,273 |  | 424,670 |
| Martin |  | 1,192,318 |  | 201,972 |  |  |  | 100,823 |  | 32,524 |  | 53,339 |
| Miami |  | 4,626,271 |  | 246,974 |  |  |  | 268,738 |  | 94,626 |  |  |
| Monroe |  | 14,300,725 |  | 481,215 |  | 1,628,728 |  | 1,314,087 |  | 505,893 |  | 1,949,538 |
| Montgomery |  | 5,247,263 |  | 165,020 |  | 1,110,640 |  | 298,519 |  | 196,541 |  | 574,788 |
| Morgan |  | 5,138,567 |  | 468,473 |  |  |  | 292,796 |  | 319,147 |  | 494,825 |
| Newton |  | 3,845,574 |  | 144,052 |  |  |  | 219,210 |  | 177,717 |  | 129,960 |
| Noble |  | 6,004,477 |  | 130,613 |  | 339,594 |  |  |  | 222,043 |  | 464,610 |
| Ohio |  | 702,603 |  | 70,500 |  |  |  | 112,001 |  | 69,968 |  | 37,511 |
| Orange |  | 1,499,402 |  | 306,970 |  |  |  | 412,601 |  | 53,879 |  | 137,534 |
| Owen |  | 1,704,647 |  | 181,099 |  | - |  | 273,259 |  | 41,891 |  | 90,227 |
| Parke |  | 2,356,625 |  | 104,102 |  |  |  | 248,185 |  | 39,227 |  | 150,872 |
| Perry |  | 2,427,737 |  | 106,114 |  |  |  | 269,920 |  | 123,112 |  | 162,261 |
| Pike |  | 4,037,671 |  | 216,883 |  |  |  | 290,529 |  | 133,778 |  | 112,158 |
| Porter |  | 29,306,901 |  | 344,491 |  | 2,873,555 |  | 420,110 |  | 1,008,265 |  | 1,588,017 |
| Posey |  | 6,453,319 |  | 109,803 |  |  |  | 1,760,696 |  | 302,439 |  | 379,494 |
| Pulaski |  | 3,225,086 |  | 51,355 |  | 258,242 |  | 177,541 |  | 145,995 |  | 136,457 |
| Putnam |  | 3,266,447 |  | 168,044 |  |  |  | 859,423 |  | 193,650 |  |  |
| Randolph |  | 3,842,315 |  | 184,358 |  | 1,101,585 |  | 319,432 |  | 173,406 |  | 171,581 |
| Ripley |  | 2,191,815 |  | 147,707 |  |  |  | 500,700 |  | 235,329 |  | 224,063 |
| Rush |  | 3,669,585 |  | 140,980 |  |  |  | 169,668 |  | 125,407 |  | 142,620 |
| St Joseph |  | 34,327,683 |  | 800,330 |  | 4,925,391 |  | 2,090,953 |  | 612,866 |  | 1,384,355 |
| Scott |  | 2,751,532 |  | 182,968 |  | 455,188 |  | 63,752 |  | 241,620 |  | 117,941 |
| Shelby |  | 5,237,011 |  | 123,990 |  | 561,108 |  | 491,758 |  | 374,072 |  | 321,534 |
| Spencer |  | 5,769,032 |  | 130,169 |  |  |  | 246,918 |  | 216,054 |  | 201,292 |
| Starke |  | 3,379,726 |  | 235,027 |  |  |  | 61,185 |  | 100,032 |  | 117,513 |
| Steuben |  | 4,576,294 |  | 207,350 |  | 1,042,589 |  | 175,225 |  | 219,031 |  | 957,897 |
| Sullivan |  | 5,032,869 |  | 180,789 |  |  |  | 321,402 |  | 92,221 |  |  |
| Switzerland |  | 1,426,818 |  | 104,884 |  |  |  | 233,021 |  | 113,294 |  | 77,674 |
| Tippecanoe |  | 20,867,824 |  | 286,458 |  | 1,021,284 |  | 2,179,570 |  |  |  | 1,133,376 |
| Tipton |  | 2,725,898 |  | 80,336 |  |  |  | 282,750 |  | 95,300 |  | 126,017 |
| Union |  | 1,193,688 |  | 55,676 |  |  |  | 101,442 |  | 138,753 |  | 51,304 |
| Vanderburgh |  | 34,424,076 |  | 345,349 |  | 2,508,664 |  | 1,804,935 |  | 2,886,592 |  | 1,159,850 |
| Vermillion |  | 5,598,913 |  | 99,412 |  |  |  | 288,139 |  | 128,925 |  | 155,331 |
| Vigo |  | 19,569,716 |  | 556,220 |  | 477,230 |  | 882,052 |  | 1,020,285 |  | 520,016 |
| Wabash |  | 3,380,510 |  | 106,630 |  |  |  | 316,374 |  | 268,332 |  | 226,148 |
| Warren |  | 2,271,851 |  | 89,081 |  |  |  | 252,858 |  | 97,934 |  | 159,904 |
| Warrick |  | 10,482,397 |  | 414,761 |  | 848,878 |  | 226,736 |  | 431,352 |  | 547,485 |
| Washington |  | 3,410,286 |  | 343,294 |  | 225,668 |  | 304,957 |  | 145,508 |  | 132,438 |
| Wayne |  | 12,687,253 |  | 304,892 |  | - |  | 912,603 |  | 908,455 |  | 369,189 |
| Wells |  | 3,267,527 |  | 165,477 |  |  |  |  |  | 222,757 |  |  |
| White |  | 4,250,835 |  | 102,265 |  | 281,230 |  | 855,621 |  | 148,285 |  |  |
| Whitley |  | 3,899,922 |  | 118,812 |  | 497,446 |  | 442,609 |  | 280,711 |  | 211,512 |
| $\underline{\text { Totals }}$ | \$ | 854,626,748 |  | 21,953,394 | \$ | 73,908,673 | \$ | 56,176,146 | \$ | 31,556,966 | \$ | 39,060,842 |

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County
continued

| County |  | Other <br> County <br> Funds |  | Township General Fund |  | Township Debt Service Fund |  | Township Assistance Fund |  | Township Fire Fighting Fund |  | Other Township Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 563,672 | \$ | 251,252 | \$ |  | \$ | 136,769 | \$ | 151,432 | \$ | 68,567 |
| Allen |  |  |  | 826,632 |  | 196,423 |  | 3,217,730 |  | 917,628 |  | 1,132,383 |
| Bartholomew |  |  |  | 468,886 |  | 146,825 |  | 526,117 |  | 425,538 |  | 896,502 |
| Benton |  | 366,017 |  | 99,698 |  |  |  | 37,384 |  | 127,777 |  | 40,127 |
| Blackford |  | 94,314 |  | 63,496 |  | 3,928 |  | 160,854 |  | 58,329 |  | 9,954 |
| Boone |  | 471,160 |  | 160,032 |  |  |  | 165,345 |  | 696,230 |  | 8,272 |
| Brown |  |  |  | 58,956 |  |  |  | 44,839 |  | 47,600 |  | 161,130 |
| Carroll |  | 128,416 |  | 141,818 |  | 24,624 |  | 115,778 |  | 176,408 |  | 109,824 |
| Cass |  | 242,759 |  | 188,985 |  |  |  | 205,348 |  | 410,945 |  | 212,725 |
| Clark |  | 932,759 |  | 321,192 |  |  |  | 459,380 |  | 70,054 |  | 37,463 |
| Clay |  | 41,860 |  | 134,020 |  |  |  | 79,357 |  | 214,209 |  | 32,482 |
| Clinton |  | 219,516 |  | 246,231 |  | 49,843 |  | 251,119 |  | 206,277 |  | 298,346 |
| Crawford |  | 342,233 |  | 55,471 |  | - |  | 31,131 |  |  |  |  |
| Daviess |  | 95,962 |  | 189,650 |  | - |  | 140,533 |  | 120,609 |  | 35,928 |
| Dearborn |  | 987,705 |  | 119,066 |  |  |  | 94,086 |  | 535,610 |  | 12,047 |
| Decatur |  | 492,743 |  | 168,976 |  |  |  | 41,193 |  | 286,205 |  | 88,491 |
| Dekalb |  |  |  | 189,369 |  | 19,706 |  | 65,819 |  | 244,688 |  | 43,625 |
| Delaware |  |  |  | 392,066 |  | 169,526 |  | 1,340,889 |  | 725,230 |  | 278,484 |
| Dubois |  | 108,979 |  | 147,432 |  |  |  | 63,432 |  | 240,846 |  | 48,559 |
| Elkhart |  | 3,246,909 |  | 955,777 |  | 788,720 |  | 1,143,955 |  | 548,750 |  | 4,039,579 |
| Fayette |  | 87,631 |  | 59,112 |  |  |  | 91,283 |  | 66,895 |  |  |
| Floyd |  | 936,892 |  | 122,954 |  |  |  | 170,767 |  | 73,394 |  | 33,672 |
| Fountain |  |  |  | 79,794 |  | 19,332 |  | 100,068 |  | 89,079 |  | 33,385 |
| Franklin |  | 218,696 |  | 101,259 |  |  |  | 68,955 |  | 80,206 |  | 7,460 |
| Fulton |  |  |  | 99,241 |  | - |  | 44,747 |  | 341,864 |  | 69,599 |
| Gibson |  | 272,418 |  | 309,164 |  |  |  | 128,171 |  | 242,264 |  | 41,878 |
| Grant |  |  |  | 296,056 |  | 16,187 |  | 314,443 |  | 391,165 |  | 91,459 |
| Greene |  | - |  | 131,422 |  | 109,536 |  | 161,425 |  | 247,993 |  | 92,105 |
| Hamilton |  | 3,060,785 |  | 656,921 |  | 4,779,766 |  | 500,236 |  | 2,330,988 |  | 395,758 |
| Hancock |  |  |  | 175,139 |  | 1,154,656 |  | 129,725 |  | 2,743,073 |  | 571,812 |
| Harrison |  | 1,364,122 |  | 120,010 |  |  |  | 82,786 |  | 130,605 |  | 159,597 |
| Hendricks |  | 262,366 |  | 607,755 |  | 4,682,267 |  | 268,466 |  | 2,185,264 |  | 1,948,682 |
| Henry |  | 118,753 |  | 272,025 |  |  |  | 108,540 |  | 230,030 |  | 79,529 |
| Howard |  | 2,941,949 |  | 894,741 |  |  |  | 862,275 |  | 394,365 |  | 162,978 |
| Huntington |  | 244,404 |  | 84,810 |  | 39,924 |  | 23,555 |  | 231,888 |  | 113,085 |
| Jackson |  | 97,172 |  | 209,457 |  |  |  | 129,117 |  | 23,642 |  | 49,183 |
| Jasper |  | 1,547,150 |  | 231,688 |  | - |  | 78,849 |  | 281,441 |  | 190,193 |
| Jay |  | 194,888 |  | 66,964 |  |  |  | 133,431 |  | 105,609 |  | 6,435 |
| Jefferson |  | 525,462 |  | 211,985 |  |  |  | 142,606 |  | 190,435 |  | 11,836 |
| Jennings |  | 77,550 |  | 76,292 |  | 8,908 |  | 121,257 |  | 80,203 |  | 65,836 |
| Johnson |  | 251,823 |  | 104,757 |  |  |  | 182,802 |  | 56,637 |  |  |
| Knox |  | 368,115 |  | 274,217 |  | 94,961 |  | 249,107 |  | 246,189 |  | 10,120 |
| Kosciusko |  | 131,629 |  | 386,318 |  | 61,175 |  | 276,107 |  | 581,913 |  | 2,332,690 |
| Lagrange |  | 336,292 |  | 166,639 |  |  |  | 77,654 |  | 294,829 |  | 191,765 |
| Lake |  | 8,177,713 |  | 3,087,132 |  | - |  | 8,450,228 |  | 1,155,959 |  | 2,460,426 |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |  |  |
| Lawrence |  | 106,352 |  | 150,613 |  |  |  | 165,736 |  | 198,957 |  | 117,084 |
| Madison |  |  |  | 273,217 |  | 340,805 |  | 454,470 |  | 411,594 |  | 550,155 |
| Marion |  | - |  | 3,472,115 |  | 2,084,822 |  | 2,410,506 |  | 31,631,307 |  | 664,165 |
| Marshall |  |  |  | 180,259 |  | 30,029 |  | 59,481 |  | 624,562 |  | 595,034 |
| Martin |  | 47,159 |  | 60,326 |  |  |  | 81,318 |  | 38,468 |  | 13,057 |
| Miami |  | 368,096 |  | 155,123 |  | 7,287 |  | 126,433 |  | 146,299 |  | 6,427 |
| Monroe |  | 487,384 |  | 691,783 |  | 557,605 |  | 784,824 |  | 1,935,037 |  | 506,431 |
| Montgomery |  |  |  | 96,319 |  | 7,792 |  | 300,633 |  | 316,856 |  | 228,722 |
| Morgan |  |  |  | 522,988 |  | 467,170 |  | 154,594 |  | 1,291,787 |  | 406,581 |
| Newton |  | 890,150 |  | 301,278 |  |  |  | 55,976 |  | 306,654 |  | 68,823 |
| Noble |  | 100,759 |  | 426,278 |  | 232,813 |  | 156,775 |  | 344,714 |  | 147,273 |
| Ohio |  |  |  | 28,797 |  |  |  | 12,631 |  | 27,217 |  |  |
| Orange |  | 11,343 |  | 92,013 |  |  |  | 55,660 |  |  |  | 4,184 |
| Owen |  | 304,839 |  | 66,842 |  | - |  | 59,461 |  | 74,230 |  | 16,527 |
| Parke |  | 24,894 |  | 74,443 |  | 100,401 |  | 27,580 |  | 131,561 |  | 34,979 |
| Perry |  |  |  | 58,154 |  |  |  | 62,512 |  | 30,247 |  |  |
| Pike |  | 189,857 |  | 156,819 |  |  |  | 87,525 |  | 35,452 |  | 4,876 |
| Porter |  |  |  | 1,077,217 |  | 179,460 |  | 979,341 |  | 2,375,956 |  | 972,137 |
| Posey |  | 342,893 |  | 229,700 |  | - |  | 164,812 |  | 678,206 |  | 460,634 |
| Pulaski |  | 149,663 |  | 114,827 |  |  |  | 40,699 |  | 212,871 |  | 39,448 |
| Putnam |  | 123,232 |  | 108,826 |  | 9,298 |  | 89,981 |  | 106,820 |  | 75,755 |
| Randolph |  |  |  | 124,544 |  | - |  | 135,001 |  | 181,528 |  | 17,775 |
| Ripley |  | 134,796 |  | 125,993 |  | - |  | 71,437 |  | 108,482 |  | 65,206 |
| Rush |  |  |  | 71,869 |  | 11,141 |  | 75,212 |  | 215,045 |  | 41,450 |
| St Joseph |  | 1,124,789 |  | 687,973 |  | 300,360 |  | 1,115,528 |  | 1,750,516 |  | 7,702,640 |
| Scott |  | 179,143 |  | 100,319 |  |  |  | 101,132 |  | 137,013 |  |  |
| Shelby |  |  |  | 146,382 |  | 236,756 |  | 100,677 |  | 312,294 |  | 77,390 |
| Spencer |  | 65,755 |  | 224,646 |  | 70,589 |  | 100,198 |  | 207,274 |  | 185,231 |
| Starke |  |  |  | 207,267 |  | 50,697 |  | 27,820 |  | 546,154 |  | 82,388 |
| Steuben |  | 315,405 |  | 220,878 |  |  |  | 160,184 |  | 831,913 |  | 34,843 |
| Sullivan |  | 91,307 |  | 216,643 |  | - |  | 135,038 |  | 197,529 |  | 290,171 |
| Switzerland |  | 41,558 |  | 86,270 |  |  |  | 42,971 |  | 44,610 |  |  |
| Tippecanoe |  |  |  | 336,683 |  | 217,450 |  | 332,493 |  | 682,695 |  | 610,612 |
| Tipton |  | - |  | 60,353 |  | 27,249 |  | 61,365 |  | 278,859 |  | 84,162 |
| Union |  | 58,591 |  | 28,706 |  | - |  | 6,057 |  | 81,788 |  |  |
| Vanderburgh |  | 110,929 |  | 467,378 |  | 375,602 |  | 1,491,072 |  | 996,556 |  | 510,500 |
| Vermillion |  |  |  | 211,394 |  |  |  | 208,593 |  | 247,219 |  | 46,549 |
| Vigo |  | 1,043,323 |  | 320,449 |  | - |  | 777,496 |  | 225,520 |  | 103,155 |
| Wabash |  |  |  | 153,004 |  | 84,060 |  | 153,124 |  | 386,949 |  | 92,681 |
| Warren |  | 29,878 |  | 74,160 |  |  |  | 49,323 |  | 56,423 |  | 7,648 |
| Warrick |  | 685,939 |  | 307,631 |  | - |  | 203,518 |  | 614,995 |  | 179,683 |
| Washington |  | 130,696 |  | 175,801 |  | - |  | 44,150 |  | 250,926 |  | 98,729 |
| Wayne |  | 248,892 |  | 489,125 |  | 5,621 |  | 272,374 |  | 909,389 |  | 90,344 |
| Wells |  | 81,465 |  | 88,602 |  | 48,868 |  | 120,367 |  | 122,663 |  | 60,286 |
| White |  | 594,844 |  | 164,323 |  |  |  | 79,805 |  | 287,558 |  | 126,090 |
| Whitley |  | 39,169 |  | 276,519 |  | 252,586 |  | 89,544 |  | 312,748 |  | 223,310 |
| $\underline{\text { Totals }}$ | \$ | 37,673,914 | \$ | 27,709,708 | \$ | 18,064,766 | \$ | 33,503,086 | \$ | 69,905,734 | \$ | 32,317,103 |

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County
continued

| County | School Debt Service Fund |  |  | School Pension Debt |  | School Capital Projects Fund |  | $\begin{array}{r} \text { School } \\ \text { Transporation } \\ \text { Fund } \\ \hline \end{array}$ |  | School Bus Replacement Fund |  | Other <br> Schoo <br> Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 5,983,892 | \$ | 599,620 | \$ | 4,169,714 | \$ | 2,328,227 | \$ | 414,059 | \$ |  |
| Allen |  | 37,067,419 |  | 4,563,285 |  | 32,121,738 |  | 24,680,799 |  | 3,226,645 |  | 8,717,386 |
| Bartholomew |  | 8,589,092 |  | 1,573,670 |  | 9,740,600 |  | 4,715,181 |  | 1,005,583 |  | 8,831,413 |
| Benton |  | 2,647,020 |  | 131,732 |  | 1,491,285 |  | 1,371,796 |  | 308,719 |  |  |
| Blackford |  | 1,732,128 |  | 349,305 |  | 671,374 |  | 439,886 |  | 73,801 |  |  |
| Boone |  | 22,955,909 |  | 875,221 |  | 7,358,533 |  | 5,678,039 |  | 1,060,197 |  | 3,430,154 |
| Brown |  | 2,395,897 |  | 186,677 |  | 1,761,689 |  | 2,242,599 |  | 4,945 |  | 123,627 |
| Carroll |  | 3,286,345 |  | 339,303 |  | 2,547,178 |  | 1,706,476 |  | 321,305 |  |  |
| Cass |  | 5,723,301 |  | 881,563 |  | 3,543,091 |  | 2,259,153 |  | 257,410 |  |  |
| Clark |  | 18,970,506 |  | 2,082,083 |  | 10,103,781 |  | 6,322,713 |  | 1,317,332 |  |  |
| Clay |  | 3,818,154 |  | 374,709 |  | 2,492,485 |  | 1,995,317 |  | 202,253 |  |  |
| Clinton |  | 6,515,524 |  | 552,187 |  | 3,465,528 |  | 2,143,941 |  | 257,318 |  |  |
| Crawford |  | 974,953 |  | 373,740 |  | 800,506 |  | 983,150 |  | 0 |  |  |
| Daviess |  | 4,238,214 |  | 1,229,097 |  | 2,068,714 |  | 1,925,442 |  | 30,101 |  |  |
| Dearborn |  | 11,234,219 |  | 1,211,398 |  | 5,372,675 |  | 4,242,920 |  | 818,924 |  |  |
| Decatur |  | 2,912,606 |  | 530,722 |  | 3,053,395 |  | 1,816,441 |  | 319,003 |  |  |
| Dekalb |  | 9,426,169 |  | 282,262 |  | 6,387,904 |  | 4,024,739 |  | 718,487 |  |  |
| Delaware |  | 11,863,411 |  | 1,794,689 |  | 8,558,166 |  | 5,512,425 |  | 1,048,351 |  |  |
| Dubois |  | 8,566,065 |  | 1,993,719 |  | 5,642,366 |  | 3,618,286 |  | 608,763 |  | 639,881 |
| Elkhart |  | 45,085,092 |  | 4,063,396 |  | 21,629,306 |  | 14,309,239 |  | 2,170,151 |  |  |
| Fayette |  | 1,687,344 |  | 177,615 |  | 2,443,090 |  | 1,957,295 |  | 226,430 |  |  |
| Floyd |  | 13,947,043 |  | 2,376,268 |  | 7,402,333 |  | 4,889,300 |  | 1,002,933 |  |  |
| Fountain |  | 3,069,854 |  | 116,097 |  | 1,924,011 |  | 1,248,107 |  | 362,595 |  |  |
| Franklin |  | 2,424,169 |  | 11,778 |  | 2,641,848 |  | 2,650,934 |  | 193,599 |  |  |
| Fulton |  | 2,802,692 |  | 40,948 |  | 2,402,929 |  | 1,154,902 |  | 359,039 |  |  |
| Gibson |  | 6,552,458 |  | 1,030,355 |  | 4,242,158 |  | 4,372,276 |  | 241,781 |  |  |
| Grant |  | 5,807,860 |  | 1,967,287 |  | 5,281,509 |  | 3,845,201 |  | 369,041 |  |  |
| Greene |  | 3,812,349 |  | 930,752 |  | 2,381,219 |  | 2,263,303 |  | 165,888 |  |  |
| Hamilton |  | 87,028,260 |  | 1,991,657 |  | 35,422,265 |  | 24,836,712 |  | 4,470,282 |  | 33,415,791 |
| Hancock |  | 28,801,496 |  | 1,592,254 |  | 7,186,275 |  | 4,327,997 |  | 91,658 |  |  |
| Harrison |  | 4,409,346 |  | 1,055,031 |  | 3,258,319 |  | 2,521,982 |  | 248,030 |  |  |
| Hendricks |  | 62,555,253 |  | 2,499,572 |  | 14,876,192 |  | 12,191,966 |  | 1,960,363 |  |  |
| Henry |  | 4,725,453 |  | 1,116,785 |  | 4,068,496 |  | 3,244,455 |  | 388,052 |  |  |
| Howard |  | 12,602,090 |  | 1,192,029 |  | 10,922,517 |  | 5,681,099 |  | 789,937 |  |  |
| Huntington |  | 4,204,941 |  | 569,879 |  | 2,298,590 |  | 2,909,004 |  | 153,796 |  |  |
| Jackson |  | 5,553,525 |  | 628,030 |  | 4,982,239 |  | 2,237,876 |  | 551,491 |  |  |
| Jasper |  | 3,394,152 |  | 1,284,894 |  | 5,910,597 |  | 2,420,129 |  | 557,847 |  | 4,347,213 |
| Jay |  | 3,540,336 |  | 910,530 |  | 2,276,325 |  | 1,978,864 |  | 0 |  |  |
| Jefferson |  | 3,260,275 |  | 1,559,771 |  | 2,534,770 |  | 2,379,800 |  | 0 |  |  |
| Jennings |  | 2,784,822 |  | 324,935 |  | 2,739,843 |  | 3,031,431 |  | 141,141 |  |  |
| Johnson |  | 38,324,600 |  | 2,252,569 |  | 14,906,641 |  | $8,643,014$ |  | 146,930 |  |  |
| Knox |  | 6,086,177 |  | 643,377 |  | 3,104,727 |  | 3,435,591 |  | 48,383 |  |  |
| Kosciusko |  | 15,189,338 |  | 1,461,551 |  | 11,246,537 |  | 5,963,956 |  | 1,236,366 |  |  |
| Lagrange |  | 4,219,864 |  | 449,827 |  | 4,786,734 |  | 3,263,553 |  | 354,893 |  |  |
| Lake |  | 132,820,530 |  | 5,772,923 |  | 38,030,875 |  | 34,122,488 |  | 2,268,831 |  | 4,775,257 |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |  |  |
| Lawrence |  | 5,566,880 |  | 1,006,495 |  | 2,724,279 |  | 3,606,531 |  | 252,572 |  |  |
| Madison |  | 23,048,690 |  | 4,221,166 |  | 6,932,405 |  | 5,972,276 |  | 729,360 |  |  |
| Marion |  | 121,098,685 |  | 31,852,901 |  | 98,918,997 |  | 72,216,528 |  | 16,680,616 |  | 17,958,594 |
| Marshall |  | 7,432,294 |  | 906,591 |  | 5,971,311 |  | 3,083,669 |  | 549,706 |  |  |
| Martin |  | 691,202 |  | 414,356 |  | 759,441 |  | 1,133,005 |  |  |  |  |
| Miami |  | 3,714,128 |  | 420,171 |  | 2,951,402 |  | 1,560,716 |  | 514,674 |  |  |
| Monroe |  | 15,007,398 |  | 1,079,491 |  | 13,362,555 |  | 5,896,963 |  | 1,478,759 |  | 7,243,632 |
| Montgomery |  | 9,914,205 |  | 1,273,691 |  | 4,665,849 |  | 4,203,975 |  | 241,577 |  |  |
| Morgan |  | 6,766,064 |  | 1,316,159 |  | 6,322,686 |  | 5,290,614 |  | 990,119 |  |  |
| Newton |  | 2,902,160 |  | 372,201 |  | 1,973,279 |  | 1,781,965 |  | 204,914 |  |  |
| Noble |  | 6,917,160 |  | 695,993 |  | 5,137,067 |  | 4,114,583 |  | 363,691 |  |  |
| Ohio |  |  |  |  |  | 602,573 |  | 336,270 |  | 118,386 |  |  |
| Orange |  | 2,285,012 |  | 449,050 |  | 1,601,005 |  | 1,531,150 |  | 115,648 |  |  |
| Owen |  | 4,436,306 |  | 304,316 |  | 1,879,851 |  | 2,321,928 |  | 12,054 |  |  |
| Parke |  | 2,556,259 |  | 117,568 |  | 1,817,006 |  | 1,281,795 |  | 172,703 |  |  |
| Perry |  | 2,791,983 |  | 540,090 |  | 1,486,102 |  | 1,133,648 |  | 111,510 |  | 105,023 |
| Pike |  | 1,399,267 |  | 544,572 |  | 1,870,869 |  | 2,413,414 |  | 175,668 |  |  |
| Porter |  | 37,605,856 |  | 4,794,682 |  | 20,651,329 |  | 13,666,070 |  | 2,576,771 |  |  |
| Posey |  | 2,877,134 |  | 827,988 |  | 6,698,651 |  | 2,668,403 |  | 295,044 |  | - |
| Pulaski |  | 1,460,420 |  | 363,690 |  | 1,480,385 |  | 1,169,612 |  | 380,038 |  |  |
| Putnam |  | 7,374,420 |  | 747,454 |  | 4,359,621 |  | 3,007,489 |  | 531,109 |  |  |
| Randolph |  | 2,469,992 |  | 504,826 |  | 2,695,718 |  | 2,322,326 |  | 466,223 |  |  |
| Ripley |  | 4,237,291 |  | 151,391 |  | 3,393,328 |  | 2,867,824 |  | 640,778 |  | - |
| Rush |  | 2,384,902 |  |  |  | 2,185,461 |  | 1,742,279 |  | 310,501 |  |  |
| St Joseph |  | 41,909,201 |  | 4,257,992 |  | 20,055,509 |  | 18,419,490 |  | 2,524,061 |  | 625,516 |
| Scott |  | 3,520,001 |  | 328,779 |  | 2,231,594 |  | 1,622,501 |  | 218,062 |  | - |
| Shelby |  | 8,661,422 |  | 434,269 |  | 5,310,192 |  | 3,646,812 |  | 704,059 |  | - |
| Spencer |  | 3,194,345 |  | 1,095,683 |  | 3,110,699 |  | 2,084,918 |  | 480,254 |  |  |
| Starke |  | 3,984,748 |  | 414,696 |  | 2,143,263 |  | 1,789,738 |  | 290,401 |  |  |
| Steuben |  | 6,993,202 |  | 844,486 |  | 5,222,530 |  | 3,679,918 |  | 462,344 |  | - |
| Sullivan |  | 2,711,543 |  | 662,699 |  | 2,474,394 |  | 2,495,404 |  | 135,301 |  |  |
| Switzerland |  |  |  |  |  | 1,675,670 |  | 1,086,934 |  | 159,800 |  |  |
| Tippecanoe |  | 33,119,260 |  | 16,247 |  | 18,141,699 |  | 9,177,538 |  | 2,674,667 |  | 4,045,523 |
| Tipton |  | 2,380,103 |  | 307,858 |  | 1,801,926 |  | 1,633,983 |  | 171,124 |  |  |
| Union |  | 1,666,208 |  | 107,855 |  | 1,201,267 |  | 629,346 |  | 37,603 |  |  |
| Vanderburgh |  | 8,664,415 |  | 5,069,455 |  | 15,838,299 |  | 12,732,282 |  | 462,637 |  | 325,800 |
| Vermillion |  | 2,844,432 |  |  |  | 2,364,351 |  | 971,900 |  | 290,025 |  |  |
| Vigo |  | 7,168,322 |  | - |  | 11,489,721 |  | 4,917,113 |  | 1,566,630 |  | - |
| Wabash |  | 2,703,363 |  | 342,705 |  | 3,334,051 |  | 1,877,158 |  | 373,152 |  | - |
| Warren |  | 1,337,091 |  | 13,330 |  | 1,332,563 |  | 991,860 |  | 304,469 |  |  |
| Warrick |  | 7,349,567 |  | 1,844,305 |  | 7,156,012 |  | 5,671,167 |  | 517,069 |  | - |
| Washington |  | 3,550,950 |  | 497,895 |  | 2,449,070 |  | 2,033,416 |  | 333,585 |  | - |
| Wayne |  | 5,177,627 |  | 1,849,456 |  | 5,240,157 |  | 4,178,609 |  | 594,028 |  |  |
| Wells |  | 4,076,097 |  | 370,788 |  | 3,127,952 |  | 2,342,992 |  | 583,012 |  | 219,015 |
| White |  | 4,974,952 |  | 704,902 |  | 3,701,231 |  | 2,041,406 |  | 452,794 |  | - |
| Whitley |  | 4,893,223 |  | 777,743 |  | 3,351,203 |  | 1,985,782 |  | 344,695 |  | - |
| $\underline{\text { Totals }}$ | \$ | 1,109,407,921 | \$ | 128,791,078 | \$ | 653,445,594 | \$ | 469,221,303 | \$ | 72,084,843 | \$ | 94,803,825 |

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County
continued

| County |  | Library General Fund |  | Library Debt Service Fund |  | Library Capital Projects Fund |  | Other <br> Library <br> Funds |  | Municipal General Fund |  | Municipal Bond Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 745,789 | \$ | 109,265 | \$ |  | \$ | - | \$ | 3,117,712 | \$ |  |
| Allen |  | 17,708,337 |  | 5,972,360 |  | - |  | - |  | 50,968,447 |  | 670,301 |
| Bartholomew |  | 2,226,226 |  | 19,936 |  | - |  | - |  | 19,137,397 |  | 1,132,048 |
| Benton |  | 480,854 |  | 96,466 |  | - |  | - |  | 1,440,922 |  |  |
| Blackford |  | 315,028 |  |  |  | 11,357 |  | - |  | 1,746,774 |  | 163,388 |
| Boone |  | 1,296,536 |  | 1,213,430 |  | 67,848 |  | - |  | 4,982,247 |  | 1,475,965 |
| Brown |  | 242,310 |  | 160,716 |  | . |  | - |  | 246,059 |  |  |
| Carroll |  | 569,253 |  | 112,590 |  | - |  | - |  | 1,689,738 |  |  |
| Cass |  | 1,135,832 |  | 88,119 |  | - |  | - |  | 4,880,330 |  | 378,226 |
| Clark |  | 2,218,083 |  | 489,867 |  | - |  | - |  | 24,873,373 |  |  |
| Clay |  | 258,967 |  | 108,258 |  | - |  | - |  | 1,500,837 |  | 360,371 |
| Clinton |  | 1,412,579 |  | 142,160 |  | - |  | - |  | 4,833,289 |  |  |
| Crawford |  | 134,229 |  |  |  | - |  | - |  | 176,017 |  |  |
| Daviess |  | 221,323 |  |  |  | - |  | - |  | 2,328,647 |  | 58,223 |
| Dearborn |  | 1,798,615 |  | 96,635 |  | - |  | - |  | 8,300,398 |  |  |
| Decatur |  | 517,218 |  | 233,717 |  | - |  | - |  | 3,571,019 |  | 232,928 |
| Dekalb |  | 1,526,604 |  |  |  | - |  | - |  | 3,223,886 |  | 147,562 |
| Delaware |  | 2,972,609 |  | - |  | - |  | - |  | 15,349,098 |  | 39,752 |
| Dubois |  | 1,350,348 |  | 288,689 |  |  |  |  |  | 4,922,416 |  | 21,159 |
| Elkhart |  | 6,930,497 |  | 445,499 |  | - |  | - |  | 34,191,980 |  | 982,705 |
| Fayette |  | 652,824 |  | - |  | - |  | - |  | 4,975,590 |  |  |
| Floyd |  | 1,837,762 |  | - |  | - |  | - |  | 12,277,984 |  |  |
| Fountain |  | 350,534 |  | 87,155 |  |  |  | - |  | 1,009,616 |  | 26,723 |
| Franklin |  | 640,771 |  |  |  | 53,473 |  | - |  | 960,103 |  |  |
| Fulton |  | 1,134,953 |  | 400,079 |  | - |  | - |  | 1,940,498 |  | 55,887 |
| Gibson |  | 1,140,588 |  |  |  | - |  | - |  | 2,338,309 |  | 16,256 |
| Grant |  | 1,754,491 |  | 50,539 |  | - |  |  |  | 13,379,451 |  | 471,151 |
| Greene |  | 478,084 |  | 242,117 |  | - |  | - |  | 1,179,753 |  | 103,925 |
| Hamilton |  | 6,842,830 |  | 4,634,196 |  | - |  | - |  | 69,156,569 |  | 12,687,101 |
| Hancock |  |  |  |  |  | - |  | - |  | 5,396,968 |  | 375,790 |
| Harrison |  | 1,239,375 |  |  |  | - |  | - |  | 741,663 |  |  |
| Hendricks |  | 2,851,543 |  | 1,901,813 |  | 109,210 |  | - |  | 10,928,393 |  | 6,130,655 |
| Henry |  | 1,091,724 |  | 893,819 |  | 80,441 |  | - |  | 5,654,576 |  | 150,013 |
| Howard |  | 4,434,031 |  |  |  | - |  |  |  | 29,708,644 |  |  |
| Huntington |  | 1,498,787 |  |  |  | - |  | - |  | 6,067,425 |  | 593,106 |
| Jackson |  | 1,395,723 |  | 108,040 |  | - |  | - |  | 7,282,100 |  | 735,562 |
| Jasper |  | 1,340,967 |  | 124,158 |  | - |  | - |  | 1,961,707 |  | 199,040 |
| Jay |  | 620,622 |  | 146,007 |  | - |  | - |  | 2,344,999 |  |  |
| Jefferson |  | 1,023,766 |  |  |  |  |  |  |  | 4,642,527 |  |  |
| Jennings |  | 407,913 |  | - |  | - |  | - |  | 1,671,869 |  | 83,902 |
| Johnson |  | 3,863,744 |  | 379,388 |  | - |  | - |  | 14,595,698 |  | 1,253,124 |
| Knox |  | 1,120,816 |  |  |  |  |  |  |  | 3,876,370 |  | 234,617 |
| Kosciusko |  | 2,736,291 |  | 421,283 |  | - |  | - |  | 6,719,748 |  | 235,691 |
| Lagrange |  | 571,887 |  | 533,888 |  | - |  | - |  | 1,602,153 |  | 74,160 |
| Lake |  | 21,581,233 |  | 4,559,461 |  | - |  | - |  | 137,407,672 |  | 24,753,649 |
| Laporte |  | Data Not Available |  |  |  | - |  | - |  |  |  |  |
| Lawrence |  | 1,253,789 |  | 385,628 |  | - |  | - |  | 5,085,841 |  |  |
| Madison |  | 4,267,039 |  | 336,124 |  | - |  | - |  | 20,555,743 |  | 1,720,682 |
| Marion |  | 32,907,858 |  | 8,978,409 |  | 90,259 |  | - |  | 17,843,479 |  | 1,573,956 |
| Marshall |  | 1,935,118 |  | 246,771 |  | - |  | - |  | 5,954,456 |  | 102,908 |
| Martin |  | 67,379 |  |  |  | - |  |  |  | 511,510 |  |  |
| Miami |  | 379,655 |  | - |  | - |  | - |  | 2,353,218 |  | 125,242 |
| Monroe |  | 4,466,663 |  | 148,066 |  | 481,215 |  | - |  | 19,278,467 |  | 1,624,908 |
| Montgomery |  | 983,614 |  | 784,214 |  | - |  | - |  | 4,935,673 |  |  |
| Morgan |  | 1,096,487 |  | 818,727 |  | - |  | - |  | 4,098,235 |  | 613,544 |
| Newton |  | 786,643 |  | 607,793 |  | - |  | - |  | 601,227 |  |  |
| Noble |  | 1,526,532 |  | 742,579 |  | - |  | - |  | 4,950,610 |  | 389,947 |
| Ohio |  | 101,094 |  |  |  | - |  | - |  |  |  |  |
| Orange |  | 260,421 |  | 289,923 |  |  |  |  |  | 1,189,388 |  | 54,731 |
| Owen |  | 422,778 |  | 168,853 |  | 54,781 |  | - |  | 642,913 |  |  |
| Parke |  | 204,348 |  | - |  | - |  | - |  | 368,729 |  |  |
| Perry |  | 585,668 |  |  |  | - |  | - |  | 2,025,903 |  | 99,724 |
| Pike |  | 520,924 |  |  |  | - |  | - |  | 543,242 |  |  |
| Porter |  | 6,929,524 |  | 1,075,772 |  | - |  | - |  | 29,845,920 |  | 2,854,831 |
| Posey |  | 1,545,882 |  | 41,176 |  | - |  | - |  | 2,381,912 |  | - |
| Pulaski |  | 498,476 |  | 266,823 |  | 9,438 |  |  |  | 629,751 |  | - |
| Putnam |  | 541,942 |  |  |  | - |  | - |  | 2,046,764 |  | 153,278 |
| Randolph |  | 430,498 |  | - |  | - |  | - |  | 3,438,706 |  | 15,752 |
| Ripley |  | 512,732 |  | 125,033 |  | - |  | - |  | 1,592,507 |  |  |
| Rush |  | 191,014 |  |  |  |  |  | - |  | 2,702,333 |  | 98,485 |
| St Joseph |  | 13,161,080 |  | 2,866,290 |  | 463,522 |  | - |  | 60,938,288 |  | 1,825,650 |
| Scott |  | 450,726 |  |  |  | - |  | - |  | 1,688,824 |  |  |
| Shelby |  | 619,951 |  |  |  | - |  | - |  | 6,473,802 |  | 984,509 |
| Spencer |  | 1,289,402 |  | 163,600 |  |  |  |  |  | 1,112,911 |  |  |
| Starke |  | 988,165 |  | 111,718 |  | - |  |  |  | 1,304,887 |  | 163,468 |
| Steuben |  | 866,353 |  | 389,937 |  | - |  | - |  | 4,093,717 |  | 90,607 |
| Sullivan |  | 1,020,818 |  | - |  | - |  | - |  | 1,132,677 |  |  |
| Switzerland |  | 165,242 |  |  |  |  |  |  |  | 279,343 |  |  |
| Tippecanoe |  | 3,930,343 |  | 1,410,371 |  | 88,354 |  | - |  | 27,326,151 |  | 475,948 |
| Tipton |  | 826,197 |  | - |  | - |  | - |  | 2,844,980 |  | 24,866 |
| Union |  | 268,471 |  | 133,507 |  | - |  | - |  | 447,857 |  | - |
| Vanderburgh |  | 7,760,567 |  | 3,381,809 |  | - |  | 807,985 |  | 50,146,146 |  | 1,668,098 |
| Vermillion |  | 569,843 |  | 112,116 |  | - |  | - |  | 870,149 |  | 5,661 |
| Vigo |  | 4,821,667 |  | - |  | - |  | - |  | 20,374,175 |  |  |
| Wabash |  | 748,251 |  | - |  | - |  | - |  | 5,011,374 |  | 138,007 |
| Warren |  | 141,696 |  | 65,950 |  | - |  | - |  | 320,907 |  |  |
| Warrick |  | 2,350,477 |  | 665,141 |  | - |  | - |  | 2,510,335 |  | - |
| Washington |  | 229,558 |  | 86,275 |  | - |  | - |  | 1,998,973 |  | - |
| Wayne |  | 2,035,913 |  | 303,860 |  | - |  | - |  | 10,647,261 |  | 254,542 |
| Wells |  | 903,195 |  | 321,881 |  | - |  | - |  | 1,896,568 |  |  |
| White |  | 637,422 |  | 163,972 |  | 4,941 |  | - |  | 2,959,820 |  |  |
| Whitley |  | 824,473 |  | 240,006 |  | - |  | - |  | 1,740,416 |  | 138,390 |
| $\underline{\underline{\text { Totals }}}$ | \$ | $\underline{\text { 211,698,381 }}$ |  | 49,491,973 | \$ | 1,514,840 | \$ | 807,985 | \$ | 878,997,055 | \$ | 69,040,716 |

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County
continued

| County |  | Firemens' Pension Fund |  | Police Pension Fund |  | Municipal Street Fund |  | Park and Recreation Fund |  | Cumulative Capital Development |  | Other Municipal Funds |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ |  | \$ |  | \$ | 1,055,359 | \$ | 447,513 | \$ | 213,745 | \$ | 11,567 |
| Allen |  |  |  | 415 |  | 747,248 |  | 760,533 |  | 55,436 |  | 45,749,389 |
| Bartholomew |  |  |  |  |  | 589,638 |  | 92,379 |  | 779,954 |  | 4,812,333 |
| Benton |  | - |  |  |  | 92,138 |  |  |  | 19,921 |  | 42,367 |
| Blackford |  |  |  | - |  | 207,288 |  |  |  | 56,795 |  |  |
| Boone |  | - |  | - |  | 2,166,632 |  | 940,265 |  | 1,064,348 |  | 5,776,262 |
| Brown |  |  |  |  |  | 165,606 |  |  |  |  |  |  |
| Carroll |  | - |  | - |  | 62,720 |  | - |  | 14,837 |  | 215,711 |
| Cass |  |  |  |  |  | 264,456 |  | 15,563 |  | 4,759 |  | 14,977 |
| Clark |  | 17,398 |  | 71,738 |  | 85,632 |  |  |  | 311,709 |  | 8,128,432 |
| Clay |  |  |  |  |  | 109,146 |  | - |  | 85,320 |  | 229,696 |
| Clinton |  | 4,852 |  | 4,852 |  | 269,907 |  | - |  | 84,645 |  | 39,033 |
| Crawford |  |  |  | - |  |  |  |  |  | 3,088 |  | 1,034 |
| Daviess |  | - |  | - |  | 426,311 |  | 235,233 |  | 60,227 |  | 76,676 |
| Dearborn |  |  |  | 94,611 |  | 329,095 |  | 75,334 |  | 59,164 |  | 62,507 |
| Decatur |  | 47,528 |  | 47,528 |  |  |  |  |  | 119,367 |  | 74,931 |
| Dekalb |  |  |  |  |  | 2,370,818 |  | 664,427 |  | 380,988 |  | 2,425,602 |
| Delaware |  | 2,027,792 |  | 346,903 |  | 822,202 |  | 319,098 |  | 77,593 |  | 730,284 |
| Dubois |  | 78,233 |  | - |  | 724,351 |  | 2,258,501 |  | 386,725 |  | 286,404 |
| Elkhart |  |  |  | - |  | 4,029,167 |  | 2,041,492 |  | 1,320,010 |  | 3,519,148 |
| Fayette |  |  |  |  |  | 440,590 |  |  |  | 32,775 |  | 628,440 |
| Floyd |  | - |  | - |  |  |  | 471,508 |  |  |  | 158,397 |
| Fountain |  |  |  | 7,472 |  | 372,291 |  | 82,446 |  | 50,652 |  | 197,162 |
| Frankin |  |  |  |  |  | 211,175 |  |  |  | 51,632 |  | 154,983 |
| Fulton |  | - |  | - |  | 576,794 |  | - |  | 122,024 |  | 206,146 |
| Gibson |  |  |  | - |  | 332,054 |  | 281,386 |  | 115,123 |  | 2,408,917 |
| Grant |  | - |  | - |  | 1,182,758 |  | 9,911 |  | 359,556 |  | 764,091 |
| Greene |  | - |  | - |  | 44,184 |  | 26,023 |  | 29,021 |  | 162,343 |
| Hamilton |  | - |  | - |  | 8,170,916 |  | 196,282 |  | 3,903,915 |  | 5,944,986 |
| Hancock |  |  |  | - |  | 662,890 |  | 583,391 |  | 39,298 |  | 2,259,832 |
| Harrison |  |  |  | - |  |  |  |  |  |  |  | 1,231 |
| Hendricks |  |  |  | - |  | 1,478,932 |  | - |  | 586,985 |  | 12,309,679 |
| Henry |  |  |  | - |  | 7,007 |  | - |  | 144,603 |  | 194,885 |
| Howard |  | 40,792 |  | 40,792 |  | 1,361,987 |  | 2,898,522 |  | 6,281 |  | 897,431 |
| Huntington |  | 70,993 |  |  |  | 593,007 |  | 535,293 |  | 88,289 |  | 215,385 |
| Jackson |  |  |  | - |  | 353,239 |  | 488,653 |  | 284,232 |  | 20,771 |
| Jasper |  | - |  | - |  | 153,251 |  | - |  | 119,768 |  | 72,934 |
| Jay |  |  |  |  |  | 759,501 |  | 187,504 |  | 72,178 |  | 216,769 |
| Jefferson |  | - |  | - |  |  |  | 513,907 |  | 200,351 |  | 68,774 |
| Jennings |  | - |  | 32,574 |  | 220,712 |  |  |  | 60,607 |  | 145,891 |
| Johnson |  |  |  |  |  | 972,111 |  | 2,270,193 |  | 1,295,357 |  | 5,064,073 |
| Knox |  |  |  | 16,891 |  | 22,150 |  | 300,811 |  | 50,323 |  | 2,056,838 |
| Kosciusko |  | 47,980 |  | 57,239 |  | 1,331,448 |  | 1,589,249 |  | 530,166 |  | 3,940,489 |
| Lagrange |  |  |  |  |  | 582,312 |  |  |  | 91,611 |  | 533,912 |
| Lake |  | 1,515,675 |  | 433,476 |  | 4,036,896 |  | 6,550,033 |  | 3,935,487 |  | 4,137,176 |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |  |  |
| Lawrence |  | 33,299 |  | 33,299 |  | 1,119,193 |  | 86,154 |  | 131,007 |  | 947,614 |
| Madison |  | 20,692 |  | 20,692 |  | 565,097 |  | 800,014 |  | 157,182 |  | 1,236,592 |
| Marion |  | 8,667 |  | 1,896 |  | 126,363 |  | 98,360 |  | 518,719 |  | 19,997 |
| Marshall |  |  |  | 22,594 |  | 2,088,139 |  | 815,363 |  | 263,326 |  | 527,252 |
| Martin |  |  |  |  |  | 33,072 |  | 34,681 |  | 15,895 |  | 10,717 |
| Miami |  | 76,345 |  | 62,349 |  | 221,668 |  |  |  | 85,447 |  | 2,551,704 |
| Monroe |  | - |  | - |  | 176,614 |  | 4,719,180 |  | 893,084 |  | 34,425 |
| Montgomery |  |  |  | - |  | 1,124,854 |  | 644,431 |  | 272,382 |  | 331,687 |
| Morgan |  |  |  | - |  | 1,206,394 |  | 635,515 |  | 386,867 |  | 444,801 |
| Newton |  | - |  | - |  | 225,948 |  | 139,817 |  | 30,657 |  |  |
| Noble |  |  |  | - |  | 1,064,241 |  | 249,732 |  | 118,796 |  | 574,199 |
| Ohio |  | - |  | - |  | 330,228 |  | - |  | 47,933 |  |  |
| Orange |  |  |  |  |  | 236,209 |  |  |  | 83,347 |  | 204,840 |
| Owen |  | - |  | - |  |  |  | - |  | 27,531 |  | 21,834 |
| Parke |  | - |  | - |  | 1,991 |  | - |  | 16,756 |  | 109,284 |
| Perry |  |  |  |  |  |  |  |  |  | 46,449 |  |  |
| Pike |  |  |  | 1,259 |  | 39,535 |  |  |  | 20,805 |  | 230,419 |
| Porter |  | - |  | 17,193 |  | 2,629,640 |  | 1,151,645 |  | 1,025,456 |  | 4,455,750 |
| Posey |  | 27,718 |  | 25,110 |  | 461,129 |  | - |  | 67,044 |  | 503,230 |
| Pulaski |  |  |  |  |  | 132,830 |  |  |  | 13,495 |  | 41,769 |
| Putnam |  | - |  | - |  | 312,729 |  | - |  | 196,921 |  | 956,361 |
| Randolph |  | - |  | - |  | 469,613 |  | 24,088 |  | 77,258 |  | 314,288 |
| Ripley |  | - |  | - |  | 584,834 |  | - |  | 111,874 |  | 185,121 |
| Rush |  |  |  | 73,435 |  | 211,991 |  | - |  | 40,035 |  |  |
| St Joseph |  | - |  |  |  | 1,386,265 |  | 9,847,499 |  | 937,159 |  | 990,610 |
| Scott |  | - |  | 23,794 |  | 49,791 |  | 284,318 |  | 88,710 |  | - |
| Shelby |  | - |  | - |  | 84,592 |  | 9,747 |  | 205,792 |  | 2,101,157 |
| Spencer |  |  |  |  |  | 93,765 |  | 39,761 |  | 22,700 |  | 200,900 |
| Starke |  |  |  |  |  | 306,361 |  | 123,129 |  | 23,137 |  | 63,241 |
| Steuben |  | - |  | - |  | 1,295,973 |  | 16,758 |  | 451,890 |  | 507,489 |
| Sullivan |  |  |  | - |  | 40,327 |  | 17,627 |  | 10,076 |  | 3,214 |
| Switzerland |  |  |  |  |  | 7,653 |  |  |  |  |  | 14,450 |
| Tippecanoe |  |  |  |  |  | 2,465,491 |  | 4,037,851 |  | 843,093 |  | 417,121 |
| Tipton |  | - |  | - |  | 12,620 |  | - |  | 31,617 |  | 2,030 |
| Union |  | - |  | - |  | 74,327 |  | - |  | 11,433 |  | 6,053 |
| Vanderburgh |  | - |  | - |  |  |  | 5,023,843 |  | 31,056 |  |  |
| Vermillion |  |  |  |  |  | 109,631 |  |  |  | 9,010 |  | 98,485 |
| Vigo |  | - |  | - |  | 1,044,751 |  | 1,894,299 |  |  |  |  |
| Wabash |  | - |  | - |  | 1,200,605 |  | 188,809 |  | 20,819 |  | 487,811 |
| Warren |  |  |  | - |  |  |  | 22,011 |  | 12,798 |  | 32,906 |
| Warrick |  | - |  | - |  | - |  | 97,725 |  | 41,897 |  | 1,495,518 |
| Washington |  | - |  | - |  | 180,708 |  | 98,793 |  | 67,204 |  | 144,009 |
| Wayne |  | 180,350 |  | 466,789 |  | 1,692,786 |  | 1,768,663 |  | 535,877 |  | 119,716 |
| Wells |  |  |  | - |  | 659,317 |  | 280,862 |  | 162,095 |  | 64,923 |
| White |  | - |  | - |  | 391,759 |  | 35,820 |  | 78,114 |  | 7,857 |
| Whitley |  | - |  | - |  | 400,966 |  | 34,871 |  | 131,141 |  | 444,877 |
| $\underline{\text { Totals }}$ | \$ | 4,198,312 | \$ | 1,902,898 | \$ | 63,243,921 | \$ | 58,056,818 | \$ | 25,632,747 | \$ | 135,862,140 |

## State of Indiana

Property Taxes Charged Payable 2012 by Fund and County

| County |  | Solid Waste District |  | Fire Protection District |  | Other Special District Taxes |  | Tax Increment Financing Taxes |  | Personal Property <br> Taxes to Replace TIF PTRC |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 576,750 | \$ |  | \$ |  | \$ | 197,019 | \$ | - |
| Allen |  |  |  | 1,109,660 |  | 10,057,314 |  | 12,963,766 |  |  |
| Bartholomew |  | 840,252 |  | - |  |  |  | 5,617,561 |  |  |
| Benton |  |  |  | - |  | - |  | 1,177 |  |  |
| Blackford |  |  |  |  |  | 3,131 |  | 203,175 |  |  |
| Boone |  |  |  |  |  |  |  | 5,286,830 |  |  |
| Brown |  | 138,463 |  |  |  | 161,203 |  |  |  |  |
| Carroll |  | - |  | - |  |  |  | 731,057 |  | - |
| Cass |  | - |  | - |  | 564,530 |  | 997,046 |  | - |
| Clark |  | - |  | 1,549,630 |  | 1,147,753 |  | 19,269,589 |  |  |
| Clay |  |  |  |  |  | 4,584 |  | 166,382 |  |  |
| Clinton |  | 42,063 |  | - |  | 93,503 |  | - |  |  |
| Crawford |  | 166,762 |  | 323,181 |  | 77,644 |  | 213,656 |  | - |
| Daviess |  | 347,594 |  | 101,898 |  | - |  | 1,501,306 |  |  |
| Dearborn |  | 617,315 |  | - |  |  |  | 901,644 |  |  |
| Decatur |  | 280,288 |  | - |  | - |  | 2,919,837 |  |  |
| Dekalb |  | 251,875 |  | - |  | 677,312 |  | 2,220,482 |  | - |
| Delaware |  | 208,651 |  | - |  | 7,661,860 |  | 4,975,484 |  |  |
| Dubois |  |  |  | 50,598 |  | 198,089 |  | 1,158,172 |  |  |
| Elkhart |  | - |  |  |  |  |  | 11,802,874 |  |  |
| Fayette |  | - |  | - |  |  |  |  |  |  |
| Floyd |  | - |  | 2,161,779 |  | 2,254,309 |  | 5,391,392 |  |  |
| Fountain |  | 142,170 |  | - |  |  |  | 725,582 |  |  |
| Franklin |  | 122,829 |  | - |  | - |  | 3,755 |  |  |
| Fulton |  |  |  |  |  | 361,001 |  | 139 |  |  |
| Gibson |  | 1,124,177 |  | - |  | 338,959 |  | 7,371,693 |  |  |
| Grant |  | 157,747 |  | . |  |  |  | 6,329,868 |  |  |
| Greene |  |  |  | - |  | - |  | 406,433 |  | - |
| Hamilton |  |  |  |  |  | 529,433 |  | 44,086,012 |  | - |
| Hancock |  |  |  |  |  |  |  | 2,855,866 |  |  |
| Harrison |  | 196,032 |  | 212,633 |  | 33,888 |  |  |  |  |
| Hendricks |  |  |  | - |  | - |  | 18,780,270 |  |  |
| Henry |  |  |  | - |  |  |  | 944,006 |  | - |
| Howard |  | 736,360 |  |  |  |  |  |  |  |  |
| Huntington |  | 171,679 |  |  |  |  |  | 1,908,181 |  |  |
| Jackson |  |  |  | 401,398 |  | 268,547 |  | 812,216 |  |  |
| Jasper |  | - |  | - |  |  |  | 1,075,437 |  |  |
| Jay |  | - |  |  |  |  |  | 746,599 |  |  |
| Jefferson |  | 145,240 |  |  |  |  |  | 1,071,850 |  |  |
| Jennings |  | 89,958 |  | - |  | - |  | 2,198,573 |  |  |
| Johnson |  | 396,487 |  | 5,912,745 |  | 1,408,592 |  | 10,541,601 |  |  |
| Knox |  |  |  | 1,031,329 |  | 260,638 |  | 1,209,087 |  |  |
| Kosciusko |  | 68,447 |  | - |  |  |  | 2,933,608 |  |  |
| Lagrange |  | 226,095 |  | - |  | - |  | 2,391,326 |  |  |
| Lake |  | 4,170,452 |  | 415,026 |  | 26,828,122 |  | 47,636,933 |  | - |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |
| Lawrence |  | 1,006,714 |  |  |  |  |  | 1,064,131 |  |  |
| Madison |  | 220,528 |  | 14,960 |  | - |  | 7,841,673 |  |  |
| Marion |  |  |  | 1,242,426 |  | 292,991,526 |  | 98,667,179 |  | - |
| Marshall |  | 267,293 |  | - |  |  |  | 2,344,586 |  |  |
| Martin |  | 90,416 |  | - |  |  |  | 6,858 |  |  |
| Miami |  |  |  | - |  | - |  | 261,441 |  |  |
| Monroe |  | 1,388,120 |  | 1,072,603 |  | 1,477,731 |  | 8,167,621 |  |  |
| Montgomery |  |  |  |  |  |  |  | 1,457,099 |  |  |
| Morgan |  |  |  | 87,517 |  | 33,759 |  | 1,876,315 |  |  |
| Newton |  | - |  | . |  | - |  | 5,065 |  |  |
| Noble |  | 222,043 |  | - |  | - |  | 3,004,581 |  | - |
| Ohio |  | 32,723 |  |  |  |  |  |  |  |  |
| Orange |  | 295,627 |  | 149,454 |  | 79,294 |  | 1,704,668 |  |  |
| Owen |  | - |  | - |  | 12,339 |  | - |  | - |
| Parke |  | - |  | - |  |  |  | 118,122 |  | - |
| Perry |  |  |  | - |  | 31,422 |  | 1,495,590 |  |  |
| Pike |  |  |  | 211,481 |  |  |  |  |  |  |
| Porter |  | - |  | 103,532 |  | 690,850 |  | 17,579,488 |  | - |
| Posey |  | 525,897 |  | 109,598 |  | - |  | 1,173,633 |  | - |
| Pulaski |  |  |  |  |  | , |  |  |  |  |
| Putnam |  |  |  | 198,871 |  | 102,512 |  | 1,247,302 |  | - |
| Randolph |  | - |  | - |  | - |  | 792,099 |  | - |
| Ripley |  | 142,700 |  | - |  | 10163 |  | 16,458 |  | - |
| Rush |  |  |  |  |  | 101,637 |  | 360,310 |  | - |
| St Joseph |  |  |  |  |  | 6,277,801 |  | 53,963,933 |  |  |
| Scott |  | 78,415 |  | - |  | - |  | 2,010,352 |  | - |
| Shelby |  | 163,919 |  | - |  | - |  | 4,278,948 |  | - |
| Spencer |  | 338,171 |  | 101,491 |  |  |  | 5,651,317 |  | - |
| Starke |  |  |  |  |  | 246,681 |  | 94,830 |  |  |
| Steuben |  | 347,530 |  | - |  | - |  | 319,204 |  | - |
| Sullivan |  |  |  | - |  | - |  | 29,755 |  | - |
| Switzerland |  | 60,852 |  |  |  |  |  |  |  |  |
| Tippecanoe |  | 199,275 |  |  |  | 2,178,608 |  | 17,808,058 |  |  |
| Tipton |  | 123,654 |  | - |  | - |  | 459,912 |  | - |
| Union |  | - |  | - |  | - |  | - |  | - |
| Vanderburgh |  | - |  | - |  | 3,407,873 |  | 15,052,812 |  | - |
| Vermillion |  | - |  |  |  |  |  | 225,709 |  | - |
| Vigo |  | - |  | 2,181,193 |  | 9,188,149 |  | 5,269,482 |  | - |
| Wabash |  |  |  | - |  | - |  | 1,272,183 |  | - |
| Warren |  | 111,767 |  |  |  |  |  | 3,797 |  | - |
| Warrick |  | 1,200,042 |  |  |  | - |  | 2,076,872 |  | - |
| Washington |  | 698,786 |  | 125,391 |  | 13,623 |  | 76,753 |  | - |
| Wayne |  |  |  |  |  | 2,951,774 |  | 2,891,890 |  | - |
| Wells |  | 109,469 |  | - |  | - |  | 234,081 |  | - |
| White |  |  |  | - |  | - |  | 489,228 |  | - |
| Whitley |  | - |  | - |  | - |  | 2,155,992 |  | $-$ |
| $\underline{\text { Totals }}$ | \$ | 18,841,624 | \$ | 18,868,392 | \$ | 372,715,989 | \$ | 494,096,809 | \$ | $\cdot$ |

Property Taxes Charged Payable 2012 by Fund and County
continued

| County | Plus Circuit Breaker Credit Reduction to Fund Amounts |  |  | Total Current Taxes |  | Less <br> LOIT Property Tax Replacement Credit |  | Less <br> County Option Income Tax Homestead Credit |  | Less Economic come Tax ead Credit |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | \$ | 1,292,086 | \$ | 29,748,666 | \$ |  | \$ |  | \$ | 547,926 |
| Allen |  | 35,265,465 |  | 359,916,326 |  |  |  | 10,669,543 |  |  |
| Bartholomew |  | 4,032,634 |  | 92,729,672 |  |  |  |  |  |  |
| Benton |  | 227,759 |  | 11,654,997 |  | 1,412,463 |  |  |  | 55,568 |
| Blackford |  | 996,972 |  | 10,231,005 |  |  |  |  |  | 186,355 |
| Boone |  | 6,442,922 |  | 80,687,576 |  |  |  |  |  |  |
| Brown |  | 3,987 |  | 11,957,733 |  |  |  |  |  |  |
| Carroll |  | 763,089 |  | 16,623,566 |  | 608,096 |  |  |  |  |
| Cass |  | 2,846,658 |  | 33,661,593 |  | 5,424,263 |  |  |  |  |
| Clark |  | 8,898,776 |  | 119,975,374 |  | 4,561,563 |  |  |  | 6,145,828 |
| Clay |  | 14,207 |  | 15,431,626 |  |  |  |  |  |  |
| Clinton |  | 3,011,588 |  | 30,252,630 |  | - |  |  |  | 1,167,072 |
| Crawford |  | 821,271 |  | 7,755,602 |  |  |  |  |  |  |
| Daviess |  | 2,549,960 |  | 27,150,247 |  |  |  |  |  | 1,062,798 |
| Dearborn |  | 583,977 |  | 45,500,832 |  |  |  |  |  |  |
| Decatur |  | 490,348 |  | 23,833,603 |  |  |  |  |  | 313,030 |
| Dekalb |  | 1,239,232 |  | 44,286,780 |  |  |  |  |  | 1,617,769 |
| Delaware |  | 29,285,033 |  | 14,094,066 |  |  |  |  |  | 3,780,810 |
|  |  | 883,675 |  | 40,820,299 |  |  |  |  |  |  |
| Dubois Elkhart |  | 29,403,544 |  | 218,915,144 |  |  |  |  |  |  |
|  |  | 4,234,143 |  | 22,651,940 |  | 2,923,737 |  |  |  | 350,433 |
| Fayette <br> Floyd <br> Fountain <br> Franklin |  | 2,241,340 |  | 64,365,969 |  | - |  |  |  | 1,470,701 |
|  |  | 311,097 |  | 13,627,497 |  |  |  |  |  | 260,846 |
|  |  | 42,483 |  | 13,959,486 |  |  |  |  |  |  |
| Fulton |  | 110,094 |  | 16,477,447 |  | 697,418 |  |  |  | 689,448 |
| Gibson |  | 1,327,418 |  | 44,408,959 |  |  |  |  |  |  |
| Grant Greene |  | 1,518,400 |  | 56,396,219 |  | 890,755 |  |  |  |  |
|  |  | 1,321,832 |  | 19,153,706 |  |  |  |  |  |  |
|  |  | 25,147,199 |  | 425,124,489 |  |  |  |  |  |  |
| Hamilton Hancock <br> Harrison <br> Hendricks |  | 12,776,616 |  | 82,711,577 |  |  |  |  |  |  |
|  |  | 35,537 |  | 20,312,438 |  |  |  |  |  |  |
|  |  | 21,950,768 |  | 201,712,068 |  |  |  |  |  |  |
| Henry <br> Howard <br> Huntington Jackson |  | 5,244,957 |  | 37,500,722 |  | - |  |  |  | 1,688,105 |
|  |  | 4,504,684 |  | 95,008,505 |  |  |  |  |  |  |
|  |  | 4,736,527 |  | 33,511,527 |  |  |  |  |  |  |
|  |  | 610,280 |  | 34,607,560 |  |  |  |  |  | 1,547,743 |
| Jasper <br> Jay Jefferson Jennings |  | 6,975 |  | 30,817,673 |  | 7,424,689 |  |  |  |  |
|  |  | 482,058 |  | 19,778,582 |  |  |  |  |  | 256,154 |
|  |  | 841,753 |  | 25,991,982 |  | - |  |  |  |  |
|  |  | 595,608 |  | 19,494,175 |  |  |  |  |  |  |
| Johnson |  | 11,579,222 |  | 138,472,031 |  | - |  |  |  |  |
| Knox |  | 3,533,810 |  | 35,335,147 |  | - |  |  |  |  |
| Kosciusko |  | 845,591 |  | 70,386,522 |  |  |  |  |  |  |
| Lagrange |  | 297,388 |  | 27,176,043 |  |  |  | - |  | 609,444 |
| Lake |  | 119,959,681 |  | 747,403,032 |  | - |  |  |  |  |
| Laporte |  | Data Not Available |  |  |  |  |  |  |  |  |
| LawrenceMadison |  | 2,475,516 |  | 34,080,054 |  | 3,247,748 |  |  |  |  |
|  |  | 32,296,834 |  | 130,536,531 |  | 4,515,868 |  | - |  | 4,534,942 |
| Marion Marshall Martin Miami |  | 111,246,155 |  | 1,095,036,644 |  | - |  | 12,737,094 |  |  |
|  |  | 806,533 |  | 42,336,431 |  |  |  |  |  |  |
|  |  | 108,439 |  | 5,698,272 |  |  |  |  |  |  |
|  |  | 1,909,799 |  | 23,234,232 |  | 2,207,782 |  | 171,575 |  | 840,183 |
| Monroe <br> Montgomery <br> Morgan <br> Newton |  | 499,082 |  | 113,639,827 |  |  |  | 1,349,510 |  |  |
|  |  | 2,748,619 |  | 42,124,960 |  | 1,186,098 |  |  |  | 564,888 |
|  |  | 40,662 |  | 41,581,394 |  | 12,372,257 |  | - |  | 844,584 |
|  |  | 375,108 |  | 16,146,172 |  |  |  |  |  |  |
| Noble |  | 795,282 |  | 39,436,984 |  | - |  |  |  | 1,558,431 |
| Ohio |  | 854 |  | 2,631,288 |  |  |  |  |  |  |
| Orange |  | 42,430 |  | 13,145,784 |  |  |  |  |  |  |
| Owen |  | 198,878 |  | 13,317,386 |  |  |  |  |  |  |
| Parke |  | 32,445 |  | 10,089,877 |  | 545,725 |  | - |  | 539,422 |
| Perry |  | 1,136,071 |  | 14,829,241 |  |  |  | 73,168 |  | 161,873 |
| Pike |  | 321,415 |  | 13,558,416 |  |  |  |  |  |  |
| Porter |  | 9,709,868 |  | 198,489,627 |  |  |  | - |  | 5,332,767 |
| Posey |  | 590,585 |  | 31,702,130 |  |  |  | 344,814 |  |  |
| PulaskiPutnam |  | 16,258 |  | 11,015,168 |  | 1,855,143 |  |  |  | 333,625 |
|  |  | 198,392 |  | 26,976,642 |  |  |  |  |  | 1,301,118 |
| Randolph |  | 3,086,769 |  | 23,359,682 |  |  |  |  |  |  |
| Ripley |  | 14,642 |  | 18,382,041 |  | - |  | - |  | 598,796 |
| Rush |  | 1,989,654 |  | 17,055,013 |  |  |  |  |  | 629,307 |
| St Joseph |  | 53,276,292 |  | 350,549,541 |  | 22,063,787 |  | 7,033,679 |  |  |
| Scott |  | 940,770 |  | 17,867,245 |  | - |  | - |  | 495,520 |
| Shelby |  | 1,298,265 |  | 42,960,411 |  | - |  | - |  |  |
| Spencer Starke |  | 80,487 |  | 26,477,561 |  | - |  | 163,116 |  |  |
| Starke |  | 392,313 |  | 17,248,586 |  | - |  | . |  | 172,378 |
| Steuben |  | 115,640 |  | 34,439,186 |  | 1,292,274 |  | - |  | 213,562 |
| Sullivan |  | 874,578 |  | 18,166,379 |  | - |  |  |  |  |
| SwitzerlandTippecanoe |  | 12,208 |  | 5,633,251 |  | - |  | - |  |  |
|  |  | 6,430,325 |  | 162,454,365 |  |  |  | 1,530,771 |  | 2,622,346 |
| Tipton |  | 661,637 |  | 15,104,796 |  | - |  | - |  | 225,107 |
| Union |  | 408,959 |  | 6,708,891 |  | - |  |  |  |  |
| Vanderburgh |  | 10,577,622 |  | 188,032,200 |  |  |  | 3,630,467 |  |  |
| VermillionVigo |  | 673,471 |  | 16,129,258 |  |  |  |  |  |  |
|  |  | 18,613,478 |  | 114,024,443 |  | - |  | - |  |  |
| Wabash |  | 203,763 |  | 23,069,864 |  | 2,603,618 |  |  |  | 1,075,531 |
| Warren |  | 6,269 |  | 7,786,475 |  | 362,666 |  |  |  | 104,106 |
|  |  | 681,878 |  | 48,601,379 |  | - |  | - |  |  |
| Washington |  | 627,546 |  | 18,474,986 |  | - |  | - |  | 851,522 |
| Wayne |  | 6,631,147 |  | 64,718,581 |  | - |  | - |  |  |
| Wells White |  | 66,198 |  | 19,596,459 |  | - |  | - |  | 854,516 |
|  |  | 268,450 |  | 23,803,525 |  | - |  | - |  | 259,640 |
| Whitley |  | 344,227 |  | 24,452,895 |  | - |  | - |  | 181,860 |
| $\underline{ }$ | \$ | 627,134,460 | \$ | 6,856,316,703 | \$ | 76,195,950 | \$ | 37,703,737 |  | 46,046,053 |

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County

State of Indiana
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years Last Ten Fiscal Years
(in thousands of dollars)

|  |  | 2003 |  | 2004 |  | 2005 |  | $\underline{2006}$ |  | $\underline{2007}$ |  | $\underline{2008}$ |  | $\underline{2009}$ |  | $\underline{2010}$ |  | $\underline{2011}$ |  | $\underline{2012}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Governmental activities |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revenue bonds/notes payable | \$ | 1,742,823 | \$ | 2,311,356 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Capital leases |  | 18,516 |  | 24,953 |  | 1,271,258 |  | 1,307,072 |  | 1,333,099 |  | 1,321,593 |  | 1,286,107 |  | 1,269,809 |  | 1,225,312 |  | 1,209,977 |
| Total Governmental Activities |  | 1,761,339 |  | 2,336,309 |  | 1,271,258 |  | 1,307,072 |  | 1,333,099 |  | 1,321,593 |  | 1,286,107 |  | 1,269,809 |  | 1,225,312 |  | 1,209,977 |
| Business-type Activities |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revenue bonds/notes payable |  | 430,984 |  | 411,930 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Total Business-type Activities |  | 430,984 |  | 411,930 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Total Primary Government | \$ | 2,192,323 | \$ | 2,748,239 | \$ | 1,271,258 | \$ | 1,307,072 | \$ | 1,333,099 | \$ | 1,321,593 | \$ | 1,286,107 | \$ | 1,269,809 | \$ | 1,225,312 | \$ | 1,209,977 |
| Debt as a Percentage of Personal Income |  | 1.2\% |  | 1.4\% |  | 0.7\% |  | 0.6\% |  | 0.6\% |  | 0.6\% |  | 0.6\% |  | 0.6\% |  | 0.5\% |  | 0.5\% |
| Amount of Debt per Capita (in whole dollars) | \$ | 354 | \$ | 441 | \$ | 202 | \$ | 206 | \$ | 209 | \$ | 206 | \$ | 199 | \$ | 196 | \$ | 188 | \$ | 185 |

(a) In 2005, Business-type activities had no Revenue bonds/notes payable because of the reclassification of some funds from blended component units to
discretely presented component units. Starting in 2005, governmental activities had no revenue bonds/notes payable because of the reclassification of some funds from internal service funds to discretely presented component units.

## State of Indiana State Facts

| AREA | 36,291 square miles, including 253 square miles of water. Length, 275 <br> miles; width, 144 miles. Highest altitude, 1,257 feet in Wayne County; <br> lowest altitude, 320 feet in Posey County. |
| :--- | :--- |
| CLIMATE | Four distinct seasons. Average temperatures in July can range from 73 and 78 <br> degrees Fahrenheit; January averages range from 35 to 36 degrees Fahrenheit. <br> Record high: 116 degrees at Collegeville in 1936. Record low: 35 below <br> zero at Greensburg in 1951. Average annual precipitation is 40 inches. |
| STATE CAPITAL | Indianapolis (combination of Indiana and Greek word "polis" meaning city <br> -- thus, Indianapolis means "city of Indiana"). |
| STATE MOTTO | The Crossroads of America. Adopted 1937. |
| STATE FLOWER | Peony. Adopted 1957. |
| STATE TREE | Tulip tree (yellow poplar). Adopted 1931. |
| STATE BIRD | Cardinal. Adopted 1933. |
| STATE SONG | "On the Banks of the Wabash, Far Away" by Paul Dresser. Adopted 1913. |
| STATE POEM | "Indiana", by Arthur Franklin Mapes, Kendallville. Adopted 1963. |
| STATE STONE | Limestone. Adopted 1971. |
| STATE SEAL | The seal depicts a pioneer scene: a woodsman felling a tree, a buffalo <br> fleeing from the sound of the axe and the sun gleaming over a distant hill. <br> In use since 1801, the seal was officially adopted in 1963. |
| STATE FLAG | The Indiana flag displays 19 gold stars surrounding a gold torch centered <br> on a rectangular field of blue. The torch stands for liberty and enlightenment. |
| Thiren stars in the outer circle represent the 13 original states; the five in |  |
| The inner circle represent the five states next admitted to the Union. The star |  |
| above the torch stands for Indiana, the 19th state. Adopted 1917. |  |

Source: Here Is Your Indiana Government, 2011-2012, Indiana Chamber of Commerce.

## State of Indiana

 County Facts| County Name | $\begin{gathered} 2000 \\ \text { Total } \\ \text { Population } \end{gathered}$ | Area Sq. Miles | 2011 <br> County <br> Road <br> Miles | 2011 <br> Municipal Street Miles | 2010 <br> County <br> Bridges | County Name | $\begin{gathered} 2000 \\ \text { Total } \\ \text { Population } \end{gathered}$ | Area Sq. Miles | 2011 <br> County <br> Road <br> Miles | 2011 <br> Municipal Street Miles | 2010 <br> County <br> Bridges |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adams | 33,625 | 345 | 697 | 88 | 153 | Marion | 860,454 | 392 | 1,797 | 1,638 | 523 |
| Allen | 331,849 | 671 | 1,271 | 1,262 | 364 | Marshall | 45,128 | 443 | 923 | 125 | 114 |
| Bartholomew | 71,435 | 402 | 690 | 277 | 203 | Martin | 10,369 | 345 | 375 | 32 | 42 |
| Benton | 9,421 | 409 | 672 | 57 | 117 | Miami | 36,082 | 377 | 791 | 90 | 127 |
| Blackford | 14,048 | 167 | 325 | 61 | 57 | Monroe | 120,563 | 386 | 704 | 261 | 139 |
| Boone | 46,107 | 427 | 755 | 210 | 186 | Montgomery | 37,629 | 507 | 844 | 95 | 173 |
| Brown | 14,957 | 319 | 392 | 8 | 85 | Morgan | 66,689 | 406 | 697 | 124 | 142 |
| Carroll | 20,165 | 347 | 768 | 41 | 114 | Newton | 14,566 | 413 | 666 | 42 | 120 |
| Cass | 40,930 | 415 | 881 | 118 | 123 | Noble | 46,275 | 412 | 817 | 112 | 62 |
| Clark | 96,472 | 384 | 473 | 354 | 130 | Ohio | 5,623 | 87 | 137 | 10 | 26 |
| Clay | 26,556 | 364 | 662 | 83 | 155 | Orange | 19,306 | 405 | 603 | 65 | 104 |
| Clinton | 33,866 | 407 | 785 | 86 | 156 | Owen | 21,786 | 390 | 630 | 24 | 108 |
| Crawford | 10,743 | 312 | 451 | 34 | 74 | Parke | 17,241 | 445 | 742 | 46 | 179 |
| Daviess | 29,820 | 430 | 801 | 107 | 123 | Perry | 18,899 | 384 | 493 | 62 | 100 |
| Dearborn | 46,130 | 306 | 506 | 81 | 102 | Pike | 12,837 | 335 | 549 | 30 | 110 |
| Decatur | 24,555 | 370 | 646 | 94 | 183 | Porter | 146,798 | 425 | 795 | 504 | 127 |
| Dekalb | 40,285 | 366 | 724 | 145 | 101 | Posey | 27,061 | 412 | 713 | 66 | 149 |
| Delaware | 118,769 | 396 | 803 | 453 | 193 | Pulaski | 13,755 | 433 | 874 | 33 | 74 |
| Dubois | 39,674 | 433 | 655 | 180 | 161 | Putnam | 36,019 | 490 | 755 | 89 | 215 |
| Elkhart | 182,791 | 468 | 1,147 | 450 | 167 | Randolph | 27,401 | 457 | 864 | 83 | 218 |
| Fayette | 25,588 | 215 | 382 | 65 | 86 | Ripley | 26,523 | 442 | 725 | 76 | 133 |
| Floyd | 70,823 | 149 | 346 | 181 | 83 | Rush | 18,261 | 409 | 762 | 40 | 194 |
| Fountain | 17,954 | 397 | 667 | 75 | 142 | St Joseph | 265,559 | 396 | 1,158 | 712 | 97 |
| Franklin | 22,151 | 394 | 629 | 26 | 117 | Scott | 22,960 | 466 | 312 | 56 | 71 |
| Fulton | 20,511 | 368 | 789 | 55 | 58 | Shelby | 43,445 | 193 | 842 | 100 | 189 |
| Gibson | 32,500 | 498 | 964 | 131 | 250 | Spencer | 20,391 | 409 | 745 | 61 | 166 |
| Grant | 73,403 | 421 | 811 | 282 | 189 | Starke | 23,556 | 310 | 673 | 58 | 59 |
| Greene | 33,157 | 549 | 879 | 104 | 159 | Steuben | 33,214 | 309 | 623 | 92 | 49 |
| Hamilton | 245,130 | 401 | 591 | 1,259 | 284 | Sullivan | 21,751 | 457 | 873 | 90 | 179 |
| Hancock | 55,391 | 305 | 667 | 177 | 151 | Switzerland | 9,065 | 221 | 360 | 11 | 37 |
| Harrison | 34,325 | 479 | 832 | 36 | 75 | Tippecanoe | 148,955 | 500 | 846 | 391 | 199 |
| Hendricks | 104,093 | 417 | 777 | 404 | 229 | Tipton | 16,577 | 261 | 568 | 38 | 80 |
| Henry | 48,508 | 400 | 793 | 147 | 141 | Union | 7,349 | 168 | 268 | 15 | 43 |
| Howard | 84,964 | 293 | 679 | 244 | 132 | Vanderburgh | 171,922 | 241 | 575 | 539 | 151 |
| Huntington | 38,075 | 369 | 683 | 125 | 113 | Vermillion | 16,788 | 263 | 397 | 82 | 151 |
| Jackson | 41,335 | 520 | 736 | 129 | 188 | Vigo | 105,848 | 415 | 842 | 368 | 186 |
| Jasper | 30,043 | 562 | 943 | 78 | 126 | Wabash | 34,960 | 398 | 730 | 112 | 154 |
| Jay | 21,806 | 386 | 745 | 84 | 160 | Warren | 8,419 | 368 | 555 | 24 | 95 |
| Jefferson | 31,705 | 366 | 542 | 81 | 100 | Warrick | 52,383 | 391 | 754 | 93 | 114 |
| Jennings | 27,554 | 377 | 664 | 41 | 128 | Washington | 27,223 | 561 | 771 | 64 | 130 |
| Johnson | 126,575 | 315 | 608 | 404 | 150 | Wayne | 71,097 | 405 | 722 | 257 | 229 |
| Knox | 39,256 | 516 | 881 | 176 | 213 | Wells | 27,600 | 368 | 713 | 78 | 131 |
| Kosciusko | 74,057 | 540 | 1,174 | 191 | 105 | White | 25,267 | 497 | 922 | 78 | 160 |
| Lagrange | 34,909 | 381 | 792 | 37 | 56 | Whitley | 30,707 | 337 | 632 | 64 | 89 |
| Lake | 488,507 | 513 | 539 | 1,955 | 171 | Totals | 6,158,205 | 36,117 | 65,969 | 18,720 | 12,940 |
| Laporte | 110,106 | 607 | 1,041 | 363 | 117 |  |  |  |  |  |  |
| Lawrence | 45,922 | 459 | 670 | 132 | 127 |  |  |  |  |  |  |
| Madison | 133,358 | 453 | 907 | 518 | 205 |  |  |  |  |  |  |

Source: Association of Indiana Counties 2012 County Fact Book, Indiana Department of Transportation,
United States Department of Commerce, Bureau of Census 2000 Decennial Census,
State of Indiana
Last Ten Calendar Years


## State of Indiana <br> Twenty Largest Indiana Public Companies

(ranked by 2011 revenue)

| Ranking | Company | 2011 Revenue in Millions |  | City |
| :---: | :---: | :---: | :---: | :---: |
| 1 | WellPoint Inc. | \$ | 60,700 | Indianapolis |
| 2 | Eli Lilly and Co. |  | 24,300 | Indianapolis |
| 3 | Cummins Inc. |  | 18,000 | Columbus |
| 4 | Steel Dynamics Inc. |  | 8,000 | Fort Wayne |
| 5 | NiSource Inc. |  | 6,000 | Merrillville |
| 6 | Brightpoint Inc. |  | 5,200 | Indianapolis |
| 7 | Zimmer Holdings Inc. |  | 4,500 | Warsaw |
| 8 | Simon Property Group Inc. |  | 4,300 | Indianapolis |
| 9 | CNO Financial Group Inc. (formerly Conseco In |  | 4,100 | Carmel |
| 10 | Calumet Specialty Products Partners LP |  | 3,100 | Indianapolis |
| 11 | Republic Airways Holdings Inc. |  | 2,900 | Indianapolis |
| 12 | Vectren Corp. |  | 2,300 | Evansville |
| 13 | Allison Transmission Inc. |  | 2,200 | Indianapolis |
| 14 | HHGregg Inc. |  | 2,100 | Indianapolis |
| 15 | Kar Auction Services Inc. |  | 1,900 | Carmel |
| 16 | Wabash National Corp. |  | 1,800 | Lafayette |
| 17 | Hill-Rom Holdings Inc. |  | 1,600 | Batesville |
| 18 | ITT Educational Services Inc. |  | 1,500 | Carmel |
| 19 | The Finish Line Inc. |  | 1,400 | Indianapolis |
| 20 | Duke Realty Corp. |  | 1,300 | Indianapolis |

## State of Indiana

Twenty Largest Indiana Private Companies
(Ranked by 2011 Revenue)

| Ranking | 2011 |  |  |
| :---: | :--- | ---: | :--- |
|  | Company | Revenue (in <br> millions) | City |
| 1 | Berry Plastics Corp. |  |  |
| 2 | Biomet Inc. | 4,700 | Evansville |
| 3 | Do It Best Corp. | 2,700 | Warsaw |
| 4 | Petroleum Traders Corp. | 2,400 | Fort Wayne |
| 5 | Hunt Construction Group, Inc. | 2,300 | Fort Wayne |
| 6 | CountryMark | 1,800 | Indianapolis |
| 7 | OneAmerica Financial Partners, Inc. | 1,600 | Indianapolis |
| 8 | Remy International | 1,400 | Indianapolis |
| 9 | Co-Alliance LLP | 1,200 | Pendleton |
| 10 | Koch Enterprises Inc. | 1,000 | Avon |
| 11 | Rea Magnet Wire Co. Inc. | 967 | Evansville |
| 12 | The Bob Rohrman Auto Group | 955 | Fort Wayne |
| 13 | Atlas World Group Inc. | 906 | Lafayette |
| 14 | LDI Ltd. LLC | 809 | Evansville |
| 15 | Federal Home Loan Bank of Indianapolis | 780 | Indianapolis |
| 16 | Hoosier Energy Rural Electric Cooperative Inc. | 703 | Indianapolis |
| 17 | Swifty Oil Co. Inc. | 650 | Bloomington |
| 18 | Vertellus Specialties Inc. | 603 | Seymour |
| 19 | Telamon Corp. | 600 | Indianapolis |
| 20 | Jayco Corp. | 568 | Carmel |

SOURCE: Indianapolis Business Journal, 2013 Book of Lists.
State of Indiana
Current Year and Nine Years Ago

| 2003 |  |  |
| :---: | :---: | :---: |
| Employees | Rank | Percentage of Total State Employment |
| 33，775 | 3 | 1．17\％ |
| 37，187 | 2 | 1．29\％ |
| 37，889 | 1 | 1．31\％ |
| N／A |  |  |
| N／A |  | N／A |
| 8，188 | 10 | 0．28\％ |
| 15，494 | 5 | 0．54\％ |
| 13，181 | 8 | 0．46\％ |
| N／A |  | N／A |
| 16，000 | 4 | 0．55\％ |
| 6，484 | 13 | 0．22\％ |
| 5，000 | 19 | 0．17\％ |
| 5，000 | 19 | 0．17\％ |
| 6，482 | 14 | 0．22\％ |
| N／A |  | N／A |
| N／A |  | N／A |
| N／A |  | N／A |
| 4，500 | 21 | 0．16\％ |
| 6，000 | 17 | 0．21\％ |
| 3，435 | 24 | 0．12\％ |
| 198，615 |  | 6．88\％ |


| \％ 26.6 |  | 9 $20 \times 182$ |
| :---: | :---: | :---: |
| \％Sト．0 | 02 | 00t＇t |
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（1）full time State employees paid through the Auditor of State＇s Office as of June 2012 and June 2003. N／A＝Not available
Sources：Indianapolis Business Journal， 2013 and 2003 Book of Lists；and Auditor of State payroll records．
State of Indiana
School Enrollment
Last Ten Fiscal Yea
Public School Enrollment, Grades K-12
Elementary (KG through Grade 6)
Secondary (Grades 7 through 12)
Public Higher Education Enrollment ${ }^{1}$

| $\underline{2003}$ | 2004 | $\underline{2005}$ | $\underline{2006}$ | $\underline{2007}$ |
| :---: | :---: | :---: | :---: | :---: |
| 545,881 | 545,172 | 554,446 | 559,384 | 556,677 |
| 521,332 | 534,689 | 469,922 | 487,741 | 478,520 |
| 1,067,213 | 1,079,861 | 1,024,368 | 1,047,125 | 1,035,197 |












$\underline{2006}$
559,384
487,741
$1,047,125$

2005

Last Ten Fiscal Years
${ }^{1}$ based on Fall full-time equivalent enrollment.
Sources: Indianapolis Business Journal's 2003-2004 Book of Lists (for 2003-2004 Public Higher Education Enrollment); Indiana Commission for Higher
Education (for 2005-2012 Public Higher Education Enrollment); and Indiana Department of Education (for Grades K-12)

## State of Indiana

Twenty Largest Indiana Colleges \& Universities
(Ranked by Fall 2012 Full-Time Equivalent Enrollment)

| Ranking | Institution | Fall 2012 <br> FTE <br> Enrollment | Location |
| :---: | :--- | ---: | :--- |
|  |  |  |  |
| $\mathbf{1}$ | Indiana University | 86,893 | Bloomington |
| $\mathbf{2}$ | Purdue University | 75,703 | West Lafayette |
| $\mathbf{3}$ | Ivy Tech Community College | 75,133 | Indianapolis |
| 5 | Ball State University | 19,047 | Muncie |
| 6 | Indiana Wesleyan University | 14,535 | Marion |
| 7 | University of Notre Dame | 12,004 | Notre Dame |
| 8 | Indiana State University | 10,282 | Terre Haute |
| 9 | University of Southern Indiana | 8,741 | Evansville |
| 10 | University of Indianapolis | 6,406 | Indianapolis |
| 11 | Vincennes University | 6,116 | Vincennes |
| 12 | Harrison College | 5,500 | Indianapolis |
| 13 | Indiana Tech | 5,313 | Fort Wayne |
| 14 | Butler University | 4,568 | Indianapolis |
| 15 | Valparaiso University | 3,661 | Valparaiso |
| 16 | University of Evansville | 3,488 | Evansville |
| 17 | University of Phoenix | 3,000 | Indianapolis |
| 18 | WGU Indiana | 2,760 | Indianapolis |
| 19 | Anderson University | 2,600 | Anderson |
| 20 | Marian University | 2,578 | Indianapolis |
|  | DePauw University | 2,307 | Greencastle |

SOURCE: Indianapolis Business Journal, 2013 Book of Lists

State of Indiana
Operating Indicators by Function of Government

## Last Ten Fiscal Years



## State of Indiana

Capital Assets Statistics by Function of Government Last Ten Fiscal Years

|  | Fiscal Year Ended June 30 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\underline{2012}$ | 2011 | $\underline{2010}$ | $\underline{2009}$ | $\underline{2008}$ | $\underline{2007}$ | $\underline{2006}$ | $\underline{2005}$ | $\underline{2004}$ | 2003 |
| Function |  |  |  |  |  |  |  |  |  |  |
| Conservation, Culture and Development |  |  |  |  |  |  |  |  |  |  |
| Department of Natural Resources |  |  |  |  |  |  |  |  |  |  |
| Acres of land (parks, lakes, etc.) owned | 406,243 | 385,950 | 381,267 | 378,411 | 383,755 | 379,408 | 376,385 | 365,512 | 361,731 | 359,045 |
| Number of state parks | 24 | 24 | 24 | 24 | 25 | 25 | 24 | 24 | 24 | 22 |
| Number of reservoirs | 8 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Number of state forests | 15 | 16 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Number of historic sites | 0 | 13 | 14 | 14 | 14 | 15 | 16 | 16 | 16 | 16 |
| Number of fish \& wildilife areas | 25 | 22 | 21 | 21 | 21 | 21 | 21 | 21 | 20 | 18 |
| Number of dams | 134 | 134 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 |
| Number of vehicles | 2,073 | 2,049 | 2,067 | 2,278 | 2,534 | 2,833 | 2,911 | 3,278 | Unavailable | Unavailable |
| Number of watercraft, registered | 899 | 899 | 879 | 928 | 1,435 | 1,667 | 1,872 | 2,077 | 2,283 | Unavailable |
| Number of watercraft, non-registered | 212 | 212 | 201 | 196 | Unavailable | Unavailable | Unavailable | Unavailable | Unavailable | Unavailable |
| Number of aircraft | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 |
| Education |  |  |  |  |  |  |  |  |  |  |
| Department of Education |  |  |  |  |  |  |  |  |  |  |
| Number of public schools, K-12 | 1,931 | 1,936 | 1,941 | 1,971 | 1,969 | 1,967 | 1,977 | 1,978 | 1,987 | 1,979 |
| Number of non-public schools, K-12 * | 294 | 293 | 304 | 309 | 298 | 302 | 281 | 287 | 292 | 290 |
| Commission for Higher Education |  |  |  |  |  |  |  |  |  |  |
| Number of public postsecondary institutions |  |  |  |  |  |  |  |  |  |  |
| number of institutions | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| number of campuses | 47 | 47 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Number of non-public postsecondary institutions | 32 | 32 | 32 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| General Government |  |  |  |  |  |  |  |  |  |  |
| Department of Administration |  |  |  |  |  |  |  |  |  |  |
| Number of buildings | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Number of fleet service vehicles | 257 | 259 | 270 | 332 | 28 | 32 | 32 | 154 | 150 | 152 |
| Number of aircraft | 0 | 0 | 7 | 10 | 12 | 13 | 0 | 0 | 0 | 0 |
| Public Safety |  |  |  |  |  |  |  |  |  |  |
| Department of Correction |  |  |  |  |  |  |  |  |  |  |
| Number of adult facilities | 20 | 21 | 21 | 21 | 21 | 22 | 22 | 23 | 24 | 24 |
| Number of juvenile facilities | 5 | 6 | 6 | 7 | 7 | 7 | 7 | 8 | 10 | 10 |
| Number of parole facilities | 9 | 9 | 9 | 9 | 10 | 10 | 10 | 9 |  | 9 |
| Number of vans | 291 | 294 | 310 | 313 | 318 | 332 | 338 | 328 | 442 | 432 |
| State Police |  |  |  |  |  |  |  |  |  |  |
| Number of state police posts | 14 | 14 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Number of state police cars | 1,931 | 1,847 | 1,807 | 1,792 | 1,844 | 1,844 | 1,644 | 1,644 | 1,644 | 1,644 |
| Number of aircraft | 6 | 6 | 0 | 0 | 0 | 0 | 6 | 6 | 6 | 6 |
| Number of trailers | 116 | 108 | 108 | 98 | 94 | 82 | Unavailable | Unavailable | Unavailable | Unavailable |
| Transportation |  |  |  |  |  |  |  |  |  |  |
| Department of Transportation |  |  |  |  |  |  |  |  |  |  |
| Number of interstate miles | 1,014 | 1,014 | 1,014 | 1,185 | 1,013 | Unavailable | Unavailable | Unavailable | Unavailable | Unavailable |
| Number of non-interstate miles | 10,127 | 10,095 | 9,942 | 10,014 | 10,170 | Unavailable | Unavailable | Unavailable | Unavailable | Unavailable |
| Number of interstate and non-interstate |  |  |  |  |  |  |  |  |  |  |
| total miles | 11,141 | 11,109 | 10,956 | 11,199 | 11,183 | 11,197 | 11,184 | 11,184 | 11,184 | 11,187 |
| Number of interstate bridges | 1,264 | 1,263 | 1,256 | 1,260 | 1,267 | 1,247 | 1,247 | 1,247 | 1,247 | 1,249 |
| Number of non-interstate bridges | 4,056 | 4,049 | 3,977 | 3,954 | 3,965 | 3,896 | 3,896 | 3,896 | 3,896 | 3,898 |
| Number of interstate and non-interstate |  |  |  |  |  |  |  |  |  |  |
| total bridges | 5,320 | 5,312 | 5,233 | 5,214 | 5,232 | 5,143 | 5,143 | 5,143 | 5,143 | 5,147 |
| Acreage from excess land ** | 5,879 | 5,216 | 4,810 | 3,270 | 1,922 | 1,952 | 1,901 | 1,895 | 1,795 | 1,641 |
| Acreage from fixed assets ** | 2,298 | 2,286 | 2,289 | 2,343 | 2,232 | 2,232 | 2,232 | 2,188 | 2,190 | 2,159 |
| Total acres of land owned ** | 8,177 | 7,502 | 7,099 | 5,613 | 4,154 | 4,184 | 4,133 | 4,083 | 3,985 | 3,800 |
| Number of heavy equipment owned | 2,902 | 2,864 | 2,777 | 2,749 | 2,675 | 2,520 | 2,391 | 2,210 | 2,030 | 1,779 |
| Welfare |  |  |  |  |  |  |  |  |  |  |
| Family and Social Services Administration |  |  |  |  |  |  |  |  |  |  |
| Number of hospitals owned | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 | 8 | 8 |
| Health |  |  |  |  |  |  |  |  |  |  |
| Indiana State Department of Health |  |  |  |  |  |  |  |  |  |  |
| Number of pieces of laboratory equipment | 742 | 777 | 751 | 631 | 535 | 505 | 351 | 318 | 299 | 275 |

Note: * Includes only the accredited and freeway schools.
** Reflects corrected totals for acreage/acres for 2003 through 2011.

Sources: Various state agencies
Full Time State Employees Paid Through The Auditor of State's Office

| Function of Government | June 2012 | June 2011 | June 2010 | June 2009 | June 2008 | June 2007 | June 2006 | June 2005 | June 2004 | June 2003 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Government | 4,901 | 5,152 | 5,323 | 5,551 | 5,317 | 5,261 | 5,326 | 5,257 | 5,175 | 5,027 |
| Public Safety | 11,162 | 10,893 | 11,376 | 11,975 | 12,484 | 12,388 | 12,089 | 13,367 | 13,797 | 13,685 |
| Health | 783 | 802 | 835 | 932 | 1,495 | 1,479 | 1,457 | 1,690 | 1,655 | 1,517 |
| Welfare | 6,947 | 6,858 | 7,302 | 7,508 | 7,551 | 6,857 | 8,091 | 9,061 | 9,430 | 9,251 |
| Conservation, Culture and Development | 3,275 | 3,251 | 3,290 | 3,481 | 3,507 | 3,427 | 3,406 | 3,605 | 3,664 | 3,539 |
| Education | 550 | 706 | 766 | 671 | 760 | 755 | 684 | 750 | 728 | 701 |
| Transportation | 3,685 | 3,668 | 3,909 | 4,046 | 4,508 | 4,354 | 3,844 | 4,090 | 4,399 | 4,169 |
| Totals | 31,303 | 31,330 | 32,801 | 34,164 | 35,622 | 34,521 | 34,897 | 37,820 | 38,848 | 37,889 |
| G - Governor's Authority | 28,525 | 28,472 | 29,911 | 31,254 | 32,606 | 31,524 | 31,822 | 34,673 | 35,794 | 34,909 |
| J - Judiciary | 835 | 830 | 846 | 835 | 811 | 772 | 753 | 743 | 756 | 741 |
| O-Other Elected Officials | 1,049 | 1,067 | 1,056 | 1,093 | 1,139 | 1,123 | 1,102 | 1,058 | 1,020 | 1,003 |
| D - Disability Leave - in pay status | 545 | 610 | 647 | 624 | 727 | 789 | 941 | 1,077 | 1,012 | 988 |
| D2 - Disability Leave - in non-pay status | 349 | 351 | 341 | 358 | 339 | 313 | 279 | 269 | 266 | 248 |
| Total | 31,303 | 31,330 | 32,801 | 34,164 | 35,622 | 34,521 | 34,897 | 37,820 | 38,848 | 37,889 |

Employees Other Than Full Time Paid Through The Auditor of State's Office
Function of Government

| Function of Government | June 2012 | June 2011 | June 2010 | June 2009 | June 2008 | June 2007 | June 2006 | June 2005 | June 2004 | June 2003 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Government | 150 | 138 | 152 | 196 | 340 | 329 | 328 | 299 | 284 | 305 |
| Public Safety | 296 | 1,168 | 292 | 365 | 1,993 | 918 | 1,716 | 2,155 | 1,349 | 1,026 |
| Health |  | - |  | 6 | 107 | 114 | 145 | 174 | 143 | 213 |
| Welfare | 349 | 313 | 351 | 384 | 401 | 393 | 510 | 538 | 765 | 838 |
| Conservation, Culture and Development | 1,492 | 1,557 | 1,142 | 2,942 | 1,756 | 2,030 | 2,196 | 2,394 | 2,342 | 2,241 |
| Education | 109 | 112 | 110 | 160 | 183 | 167 | 173 | 180 | 154 | 156 |
| Transportation | 170 | 102 | 86 | 105 | 224 | 206 | 121 | 107 | 218 | 182 |
| Totals | 2,566 | 3,390 | 2,133 | 4,158 | 5,004 | 4,157 | 5,189 | 5,847 | 5,255 | 4,961 |
| G - Governor's Authority | 2,476 | 3,292 | 2,036 | 4,015 | 4,731 | 3,880 | 4,896 | 5,562 | 4,982 | 4,676 |
| J - Judiciary | 18 | 15 | 12 | 11 | 158 | 155 | 163 | 170 | 164 | 169 |
| O-Other Elected Officials | 72 | 83 | 85 | 131 | 110 | 117 | 125 | 110 | 102 | 105 |
| D - Disability Leave - in pay status | - | - | - | - | 4 | 4 | 4 | 4 | 5 | 10 |
| D2 - Disability Leave - in non-pay status | - | - | - | 1 | 1 | 1 | 1 | 1 | 2 | 1 |
| Total | 2,566 | 3,390 | 2,133 | 4,158 | 5,004 | 4,157 | 5,189 | 5,847 | 5,255 | 4,961 |





[^0]:    ${ }^{1}$ Average effective rate equals tax collections divided by income.
    ${ }^{2}$ This assumes (a) a family of four that consists of husband, wife, and two children and (b) state taxable income equals federal adjusted gross income minus renter's/homeowner's property tax deduction minus exemptions. The State income tax rate for the entire 10 years was $3.4 \%$.

